NOTICE

A *2003 Missouri Employer's Tax Guide* will **not** be printed or mailed to businesses. Instead, the department included the following updated withholding tax information page in each withholding tax voucher book. You can download an updated version of the *Employer's Tax Guide* at **www.dor.state.mo.us/tax.**

NOTICE: Updated Withholding Tax Information

To compute Missouri withholding for **2003**, use the following worksheet (formula) or the withholding calculator on our web site at **www.dor.state.mo.us/tax**. If you need additional assistance in calculating the correct withholding, please call **(573) 751-8750**.

Over	But not Over	Tax Rate	Of Excess Over
$0	$1,000	1.5%	
$1,000	$2,000	$15 plus 2%	$1,000
$2,000	$3,000	$35 plus 2.5%	$2,000
$3,000	$4,000	$60 plus 3%	$3,000
$4,000	$5,000	$90 plus 3.5%	$4,000
$5,000	$6,000	$125 plus 4%	$5,000
$6,000	$7,000	$165 plus 4.5%	$6,000
$7,000	$8,000	$210 plus 5%	$7,000
$8,000	$9,000	$260 plus 5.5%	$8,000
$9,000		$315 plus 6%	$9,000

A. Gross taxable income for pay period . . . . _____

B. Number of pay periods in a year (See Note 1.) . . . .**x** _____

C. Annual income (Multiply Line A by Line B.) . . . .**=** _____

D. Amount of Standard Deduction: Single—$4,750
Married Spouse Not Working—$7,950
Married Spouse Working—$3,975   Head of Household—$7,000 _____

E. Number of Missouri allowances on Form MO W-4 . . . . _____

F. Exemption amount (Multiply Line E by 1,200.) (See Note 2.) . . . .**=** _____

G. Federal tax withheld for pay period (See Note 3.) . . . . _____

H. Number of pay periods in a year . . . .**x** _____

I. Annual federal tax withheld (Multiply Line G by Line H) . . . .**=** _____
(Limited to $5,000 for single or married spouse works or $10,000 for married filing combined/spouse does not work)

J. Taxable income (Line C minus Lines D, F, and I) . . . . _____

K. Compute tax based on chart to the right (See Note 4.) . . . . _____

L. Divide Line K by Line B to calculate Missouri withholding
for pay period . . . . _____

See Publication 15 for questions concerning gross taxable income or federal withholding tax.

Note 1: Number of pay periods are determined as follows:
If paid weekly, enter 52; If paid monthly, enter 12; If paid semi-monthly (twice a month), enter 24; If paid bi-weekly (every two weeks), enter 26.

Note 2: If filing head of household, the amount on Line F will be $3,500 for the first allowance and $1,200 for each allowance over four.
Example: If Form MO W-4 allowance is 5, Line F will equal $4,700.

Note 3: Calculate your federal withholding tax for pay period. Be sure you do not enter more than $5,000 if single or $10,000 if married filing combined on Line I.

Note 4: Example of tax computation for Line K:
Line J (taxable income) = $1,500
Tax rate for $1,500 is $15 plus 2% of excess over $1,000
15 + .02 ($1,500 – $1,000) = $25.00 (tax on Line K)
                OR
$1,500 – $1,000 = $500; $500 x .02 = $10.00
$10.00 + $15 = $25.00 (tax on Line K)

Visit *www.dor.state.mo.us/tax* to access our online withholding tax calculator.

Employees can use the calculator to do tax planning and project future withholdings and changes to their Missouri and/or Federal W-4.

Employers can use the calculator rather than manually looking up withholding tax in tables.

Tax Professionals can use the calculator when testing new tax software or assisting with tax planning (look for the new tax year's version using updated formulas by accessing the software developer's link).

NOTE: Employers with 250 or more employees must use magnetic media reporting. Specifications for magnetic media reporting were updated in 2002 and are provided in the *2003 Employer's Tax Guide,* located on our web site. The withholding tax tables in the 2001 version of the *Employer's Tax Guide* are unchanged for 2003.

State of Missouri
Employer's Tax Guide

2003 Highlights

Alternative Methods for Filing — Telefile and TXP Bank Project

The Missouri Department of Revenue offers the following alternative methods for filing your withholding tax returns:

1. **TXP Bank Project** — The TXP Bank Project allows you to file your withholding tax and return electronically by providing your return information to your bank. It, in turn, converts the information into a CCD+ format that allows them to transfer your return along with your authorized ACH credit to the department. This option is available to any Missouri taxpayer filing a Form MO-941P, Employer's Quarter-Monthly Payment of Income Taxes Withheld or Form MO-941, Employer's Return of Income Taxes Withheld. If filing a Form MO-941P, you must file a Form MO-941 by the due date using TXP Bank Project, or if no money is due, then you can Telefile the return information.

2. **Telefile** — The Telefile System allows an employer to file a Form MO-941, Employer's Return of Income Taxes Withheld, which does not have money due, by calling toll-free (888) 948-4653. The system will prompt you for a Processing Identification Number (PIN) which is located on the front cover of your withholding voucher book, Missouri identification number and return information. You will enter the information on your touch-tone telephone. At the completion of the call, you will be given a confirmation number that you can reference in any correspondence with the department.

Why should you use an alternative filing method? By utilizing Telefile or TXP Bank Project for filing your withholding tax return, you eliminate the possibility of postal delays and possible late filing/payment fees and the cost and time to generate, sign, and mail returns and checks. The Missouri Department of Revenue saves processing and data entry costs associated with paper filings.

To learn more about any of these alternative filing methods, please write the Missouri Department of Revenue, P.O. Box 371, Jefferson City, Missouri 65105-0371, e-mail elecfile@mail.dor.state.mo.us, or call (573) 751-3930. Access **www.dor.state.mo.us/tax/elecprog.htm** to obtain electronic filing packages. Persons with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Withholding Formula

- Updated withholding tax information is included in each voucher book.
- The information is presented in an "easy to follow" worksheet to calculate withholding tax.
- Visit **www.dor.state.mo.us/tax** to try our online withholding tax calculator.

Magnetic Media Reporting

Employers with 250 or more employees must file on magnetic media. See page 9 for more information.

Federal Income Tax Deduction

An individual's federal income tax deduction is limited to $5,000 ($10,000 on a combined return).

Withholding Requirements for Nonresident Individual Partners and Shareholders

Partnerships and S corporations may be required to withhold Missouri income tax on nonresident individual partners and shareholders. If the partnership pays or credits amounts to nonresident individual partners as distributive shares of the partnership income for a taxable year of the partnership, or if the S corporation pays or credits amounts to nonresident individual shareholders as dividends or as their share of the S corporation's undistributed taxable income for the taxable year, withholding may be required. Withholding is **not required** if:

1. The nonresident partner or shareholder, not otherwise required to file a return, elects to have the Missouri income tax due paid as part of the partnership's or S corporation's composite return;

2. The nonresident partner or shareholder, not otherwise required to file a return, had Missouri assignable federal adjusted gross income from the partnership or S corporation of less than $1,200;

3. The partnership or S corporation is liquidated or terminated;

4. Income was generated by a transaction related to termination or liquidation; or

5. No cash or property was distributed in the current or prior taxable year.

The required withholding must be remitted to the Missouri Department of Revenue annually.

General Information

Please refer to specific filing requirements and filing due dates each time you receive your Withholding Tax Voucher Book of reporting forms.

To ensure your tax records are protected and confidential, the Missouri Department of Revenue will not release tax information to anyone who is not listed in our records as an owner, partner, member, or officer for your business. If your partners, members, or officers change, you must update your registration with the department by completing a Form 126, Registration Change Request, before tax information can be released to those new partners, members, or officers. If you would like the department to release tax information to an accountant, tax preparer, or another individual who is not listed on your account, please complete a Power of Attorney Form.

Rounding on Missouri Returns

You must round the amounts that you withhold from your employees to the nearest whole dollar. For cents .01 through .49, round down to the previous whole dollar amount (round $32.49 down to $32.00). For cents .50 through .99, round up to the next whole dollar amount (round $32.50 up to $33.00). For your convenience, the zeros have already been placed in the cent columns on the returns.

Missouri Income Tax Withholding Instructions

1. Employers

An employer is any person, firm, corporation, association, fiduciary of any kind, or other type of organization for whom an individual performs services as an employee, unless the person or organization for whom the individual performs service does not have control of the payment of compensation for the service (Section 143.191, RSMo). The term employer means the person, including all government agencies, who controls the payment of the compensation.

An employer required to withhold Missouri income tax is personally liable for the tax. Any amount of tax actually deducted and withheld by an employer is a special fund in trust for the Director of Revenue (Section 143.241, RSMo). An employee does not have a right of action against the employer with respect to any money deducted and withheld from his/her wages if it is paid to the Director of Revenue in good faith compliance with the Missouri income tax law.

Transient Employers — Section 285.230, RSMo, requires transient employers who temporarily transact any business in Missouri to file a financial assurance instrument with the Missouri Department of Revenue to secure payment of withholding taxes.

Transient Employer Defined — A transient employer is an employer as defined in Sections 143.191, 287.230, and 288.032, RSMo, who: 1) makes payment of wages taxable under the Missouri Income Tax Law, the Workers' Compensation Law, and the Missouri Employment Security Law; 2) is not domiciled in Missouri; and 3) temporarily transacts any business within the state. If the transaction of business is not reasonably expected to continue for 24 consecutive months, the employer must register as a transient employer.

Section 143.183, RSMo, requires the venue (venue is the entity that pays the entertainer) to withhold 2 percent of the gross compensation paid to nonresident entertainers who perform in Missouri. If the venue withholds 2 percent of the gross compensation paid, the nonresident entertainer is no longer required to comply with the transient employer laws previously defined. The venue must file a Form

MO-2ENT for each individual entertainer who performs at the venue's location. Form MO-1ENT must be filed on a quarterly basis to give the department a total reconciliation of payments for individual entertainers during the quarter.

If the venue does not withhold 2 percent of the gross compensation paid to the nonresident entertainer who performed in the state, the professional entertainer is responsible for registering as a transient employer. Please use the following formula to compute Missouri withholding tax:

$$\frac{\text{Total Performance Days in Missouri}}{\text{Total Performance Days for the Year}} = \text{Missouri Income Percentage}$$

$$\text{Missouri Income Percentage} \times \text{*Total Income} = \text{Missouri Income}$$

$$\text{Missouri Income} \times 6\% = \text{Missouri Withholding Tax}$$

*Total income includes regular professional entertainer salaries, wages, guaranteed payments, deferred payments, severance pay, and bonuses paid or any other compensation paid to the nonresident professional entertainer or business entity.

For more information concerning transient employers, contact the department by e-mail at nexus@mail.dor.state.mo.us or write the Division of Taxation and Collection, P.O. Box 295, Jefferson City, MO 65105-0295.

Section 143.091, RSMo, states that any term used in Sections 143.011 to 143.996, RSMo, shall have the same meaning as when used in a comparable context in the laws of the United States relating to the federal income taxes, unless a different meaning is clearly required by the provisions of Sections 143.011 to 143.996, RSMo. Any reference in Sections 143.011 to 143.996, RSMo, to the laws of the United States shall mean the provisions of the laws of the United States relating to federal income taxes, as the same may be or become effective, at any time or from time to time, for the taxable year.

2. Employer Registration and I.D. Number

A. Employer to Register for Withholding

Every employer must register with the Missouri Department of Revenue by completing a Form 2643, Missouri Tax Registration Application. A permanent registration number will be assigned. This number is not transferable and should be referred to in all reports and correspondence concerning Missouri income tax withholding. If you have filed the registration application and have a report and payment due before you receive your registration number, write "Applied For" in the "MO Tax I.D. Number" box, list the name of the business exactly as it is on the registration application, and file the report timely to take advantage of the compensation deduction and avoid interest and additions to tax charges. A new application is required and a new tax identification number will be assigned when any change in ownership or ownership type occurs. An employer who receives a new tax identification number as a result of a change in ownership type, must file a Form MO-941F, Employer's Withholding Final Report, to close the former account. Failure to close the former account will cause non-filer notices to be issued.

Note: If your business is only open for several months out of the year, you may register as a seasonal employer. As a seasonal employer, you will only be required to file a Form MO-941 for the periods that you indicated you will have employees on Form 2643, Missouri Tax Registration Application. (You may be considered a transient employer. Please refer to paragraph 1, "Transient Employer Defined".)

B. Change in Organization or Ownership

A new Missouri Tax I.D. Number is required for most organizational or ownership changes. Contact the department if any change in

organization or ownership occurs. You may download Form 2643, Registration Tax Application, at **www.dor.state.mo.us/tax/forms/** and return it to the department to receive a new tax identification number. You may e-mail businesstaxregister@mail.dor.state.mo.us or you may call (573) 751-5860 for more information about registration requirements and how they apply to your specific situation.

C. Employer With More Than One Payroll Unit — Complex Employer

If a consolidated report and remittance of the tax withheld cannot be made by the employer because of the complexity of the organization, branch offices or divisions may be designated as withholding agents. The withholding agents may perform the actual withholding and remitting. However, regardless of any internal arrangements that may be established by the complex employer, the legal responsibility and liability under the law still rests with the home office.

If the complex employer has designated withholding agents and the agents wish to claim the compensation deduction, only one agent is entitled to the full compensation deduction and the remaining agents are entitled to 1/2 percent compensation deduction of income taxes withheld if the returns are filed timely.

The home office must, in all cases, apply to the Missouri Department of Revenue using a Form 2643, Missouri Tax Registration Application, for a Missouri Tax I.D. Number so the deduction for compensation can be allowed.

3. Who are Employees?

The term "employee" for Missouri withholding purposes has the same meaning as it has for federal withholding (see *Circular E, Employer's Tax Guide*, published by the Internal Revenue Service). This definition is the same for Missouri residents and nonresidents.

4. What are Taxable Wages?

The term "wages" for Missouri income tax withholding purposes has the same meaning as it has for federal withholding (see *Circular E, Employer's Tax Guide,* published by the Internal Revenue Service). Wages include all pay given to an employee for services performed. The pay may be in cash or in other forms. Wages include salaries, vacation allowances, bonuses, and commissions, regardless of how measured or paid.

A. Nonresident Employees Subject to Withholding

If a nonresident employee performs all services within Missouri, tax shall be withheld from all wages paid him/her as in the case of a resident. If services are performed partly within and partly without the state, only wages paid for services performed within Missouri are subject to Missouri income tax withholding, provided the employee files with the employer a Form MO W-4A, Certificate of Nonresidence/Allocation of Withholding Tax. The employee may determine the portion of wages allocable to Missouri on the basis of the preceding year's experience.

If only a portion of an employee's wages is subject to Missouri income tax withholding, then the amount of Missouri tax required to be withheld is calculated using a percentage of the amount listed in the withholding tables. The calculation begins by determining the amount that would be withheld if all the wages were subject to Missouri withholding. This amount is then multiplied by a percentage that is determined by dividing the wages subject to Missouri withholding by the total federal wages.

Example: A nonresident earns $20,000 in wages, $12,000 from Missouri sources. Missouri withholding would be 60 percent ($12,000 / $20,000 equals 60 percent) of the withholding required on $20,000. Therefore, if $100 per month should be withheld for an individual earning $20,000, then for this nonresident, $60 should be withheld each month ($100 x 60 percent = $60).

B. Resident of Missouri Employed in Another State

A Missouri resident paying income tax to another state because of employment in that state may file a Form MO W-4C, Withholding Affidavit for Missouri Residents. Income received for services performed in another state not having a state income tax is subject to Missouri withholding. If services are performed partly within and partly without the state, only wages paid for services performed within Missouri are subject to Missouri withholding tax, if the services performed in the other state are subject to the other state's income tax. If only a portion of an employee's wages is subject to Missouri withholding tax, then the amount of Missouri tax required to be withheld is calculated using a percentage of the amount listed in the withholding tables. The calculation begins by determining the amount that would be withheld if all the wages were subject to Missouri withholding. This amount is then multiplied by a percentage that is determined by dividing the wages subject to Missouri withholding tax by the total federal wages.

Example: The employee performs 40 percent of his/her services in Kansas. The remaining 60 percent of the employee's services are performed in Missouri. If the total withholding on all earnings is $40 per month, the actual withholding for Missouri would be $24 ($40 x 60 percent = $24).

C. Missouri Employer with Nonresident Employees

If a nonresident employee performs all services outside Missouri, his/her wages are not subject to Missouri withholding. A nonresident employee performing services in more than one state is subject to withholding as outlined in Section 4A.

5. Interstate Transportation Employees

A. Rail, Motor, and Private Motor Carriers

49 USC sections 11502 and 14503 limit state taxation on wages of employees of rail, motor, and private motor carriers. Missouri withholding is required on rail, motor, and private motor carrier employees whose state of residence is Missouri. Employees of rail carriers and motor carriers who perform regularly assigned duties in more than one state are subject to state income tax only in their state of residency.

B. Air and Water Carriers

49 USC section 40116 limits taxation on wages of employees of air and water carriers to the employees' state of residence and to the state in which the employees earn more than 50 percent of the wages paid by the air or water carrier, if different from the state of residence.

6. Voluntary Withholding

A. Voluntary Withholding on Retirement, Pension, or Annuity Income

Every Missouri resident, including retired members of the armed forces, receiving retirement, pension, or annuity income in this state, may **elect** to have an amount withheld as a payment of state income tax provided such income is taxable in this state. The recipient should determine the amount to be withheld and file Form MO W-4P, Withholding Certificate for Pension or Annuity Statements, with the administrator of his/her retirement, pension, or annuity plan. For further information call (573) 751-5752. Withholding for active duty members of the armed forces is covered in Section 6.C.

B. Voluntary Withholding for Civil Service Annuitants

Civil service annuitants may elect to have state income taxes withheld from their regular annuity payments by contacting the Office of Personnel Management at (202) 606-0500.

C. Withholding for Active Duty Members of the Armed Forces

Section 143.191, RSMo, requires withholding by every employer maintaining an office or transacting any business within Missouri and making payment of any wages taxable under Sections 143.011 to 143.998, RSMo. This also includes active duty pay to members of the armed services. For further information call (573) 751-5752. Withholding for retired members of the armed forces is covered in Section 6.A.

Note: Visit www.dor.state.mo.us/tax/forms/ for forms and more information about voluntary withholding.

7. Supplemental Wage Payments, Vacation Pay, Tips, and Lump Sum and Periodic Distributions

A. Supplemental Wage Payments

If supplemental wages are paid (such as bonuses, commissions, overtime pay, back pay, including retroactive wage increases, or reimbursements for nondeductible moving expenses) in the same payment with regular wages, withhold Missouri income tax as if the total of the supplemental and regular wages were a single wage payment for the regular payroll period.

If supplemental wages are paid in a payment separate from regular wages, the method of withholding Missouri income tax depends in part on whether you withhold income tax from the employee's regular wages.

If you withhold Missouri income tax from the employee's regular wages, you may choose one of two methods for withholding income tax on the supplemental wages:

1) Withhold a flat percentage rate of 6 percent of the supplemental wages, using zero withholding allowances; or

2) Add the supplemental wages to the regular wages paid to the employee within the same calendar year for the payroll period and determine the income tax to be withheld as if the aggregate amount were one payment. Subtract the tax already withheld from the regular wage payment and withhold the remaining tax from the supplemental wage payment.

If you have not withheld income tax from the regular wages (e.g., when an employee's withholding exemption exceeds the employee's wages), you must use the method covered in Section 7, A.2. Add the supplemental wages to the regular wages paid within the same calendar year for the payroll period and withhold income tax on the total amount as if the supplemental wages and regular wages were one payment for a regular payroll period.

B. Vacation Pay

If an employee receives vacation pay for an absence, the vacation pay is subject to Missouri income tax withholding as if it were a regular wage payment made for the payroll periods during the vacation. If vacation pay is paid in addition to regular wages for the vacation period, the vacation pay is treated as a supplemental wage payment.

The vacation pay of an employee who is not a resident of Missouri, but works in Missouri, is subject to Missouri income tax withholding.

C. Tips

Employers must withhold Missouri income tax based upon total tips reported by the employee. Withhold Missouri income tax on tips using the same options indicated for withholding on supplemental wage payments in Section 7.A.

D. Lump Sum and Periodic Distribution

Missouri follows the federal guidelines for lump sum and periodic distributions. On lump sum distributions, withhold at the rate of 6 percent. If a periodic distribution, follow the computer formula on page 15, or use the tax tables provided on pages 17–31.

8. Determining Proper Amount to Withhold

To determine income tax withholding, take the following factors into account:

1) Wages paid during the payroll period, including tips and vacation pay;

2) Withholding allowances and filing status as indicated on the Form MO W-4. (Only when using the tax formula.)

3) If an employee does not complete and turn in the required Form MO W-4, withholding using zero allowances at a single tax rate.

A. Form MO W-4, Employee Withholding Allowance Certificate

In recent years, the Form MO W-4 has been simplified to allow taxpayers to more easily and accurately forecast their tax liability. The revisions included additional withholding allowances for taxpayers who use Head of Household as their filing status and additional instructions for married filers. The taxpayer has the option to include his/her spouse as an allowance by indicating his/her spouse does not work. If the spouse does not work, the withholding will be more accurate if the taxpayer indicates this on Form MO W-4. However, if this option is chosen and the taxpayer's spouse becomes employed later in the year, the taxpayer should revise Form MO W-4 to reflect that his/her spouse works. The taxpayer also has the option to claim additional allowances for itemized deductions or other state tax deductions or credits that lower his/her tax.

Each employee is required to file a completed Form MO W-4 to determine the number of allowances that the employee is entitled. The Form MO W-4 will be used by the employer to determine the amount of Missouri income tax that must be withheld from each paycheck. If an employee has more than one employer, he/she should claim a smaller number, or no allowances, on each Form MO W-4 filed with employers other than his/her principal employer. This is to ensure that the total amount withheld will be closer to the actual income tax liability. Failure to reduce the Form MO W-4 allowances could cause an employee to have too little tax withheld and subject the employee to underpayment penalties. If an employee expects to have income other than his/her wages, he/she may request additional amounts be withheld in addition to the amounts indicated by the allowances claimed on the employee's Form MO W-4. The additional amount should be included on Form MO W-4, Line 6. Within 20 days of hiring a new employee, please mail a copy of the completed Form MO W-4 to the Missouri Department of Revenue, P.O. Box 3340, Jefferson City, MO 65105-3340.

B. Exemption For Nontaxable Individuals

Exemption from withholding for nontaxable individuals is valid only if an employee submits to the employer a completed Form MO W-4 certifying that the employee has no income tax liability from the previous year and expects none for the current year. Employees must file a Form MO W-4 annually if they wish to continue the exemption.

9. Withholding Tables and Formula

A. Withholding Tables

Use the taxable wages to determine the amount of withholding. In determining the amount of tax to be withheld, use the table for the correct payroll period — daily, weekly, biweekly, semimonthly and monthly periods. Tables show wage brackets in the two left-hand columns. The withholding allowances are shown at the top of each of the remaining columns and correspond to the number of allowances claimed by an employee on the Form MO W-4. The withholding tables are provided on pages 17–31 of this book.

B. Percentage Formula Withholding

The formula on page 15 may be used on electronic data processing equipment for withholding Missouri income tax. Any variation from this formula must be approved in writing by the Director of Revenue.

10. Return and Payment of Taxes Withheld

Every employer withholding Missouri income tax from employees' wages is required by statute to report and remit the tax to the state of Missouri on Form MO-941. A separate reporting form must be filed for each reporting period. A personalized book of reporting forms, detailing the employer's name, address, employer identification number, filing frequency, and due date is provided to each active account. The voucher book supplied to an employer required to pay on a quarter-monthly basis (see Section 12) includes payment vouchers for the four quarter-monthly periods and also the monthly return. If an employer misplaces, damages, or fails to receive the necessary reporting forms, replacement forms should be requested, allowing sufficient time to file a timely return. If a blank form is used, the employer's name, address, and Missouri tax identification number must appear as filed on previous returns and the period that the remittance is made must be indicated. Blank forms can be downloaded from the department's web site at: **www.dor.state.mo.us/tax**. **Failure to receive reporting forms does not relieve the employer of the responsibility to timely report and remit tax withheld.** If an employer temporarily ceases to pay wages or is engaged in seasonal activities, a return must be filed for each period even if no tax was withheld. Failure to do so will result in the issuance of non-filer notices.

All returns and remittances should be mailed to: Missouri Department of Revenue, P.O. Box 999, Jefferson City, MO 65108-0999. See address labels in voucher books. Returns and payments are due on the dates shown in Section 11.

Note: Your return is considered timely if it is postmarked before the required due date. If a metered postmark differs from the U.S. Postal Service postmark, the U.S. Postal Service postmark will be used as evidence of timely filing. When the due date falls on a Saturday, Sunday, or legal holiday, the return and payment will be considered timely if postmarked on the next business day.

11. Filing Frequency Requirements

Missouri income tax withholding returns must be filed by the due date as long as an account is maintained with the Missouri Department of Revenue, even if there was no payroll for the reporting period. **Returns must be filed each reporting period, even though there may not have been any tax withheld.** If no tax was withheld, a zero withholding tax return may be telefiled by calling (888) 948-4653. (See telefile information on page 2.)

There are four filing frequencies: quarter-monthly, monthly, quarterly, and annually. A newly registered employer is initially assigned a filing frequency on the basis of his/her estimation of future with-

EMPLOYER WITHHOLDING TAX DUE DATES

MONTHS	ANNUAL REPORTS	QUARTERLY REPORTS	MONTHLY REPORTS	QUARTER-MONTHLY REPORTS
JANUARY			Feb. 18	Payment is
FEBRUARY			Mar. 17	required within
MARCH		April 30	April 30	three banking
APRIL			May 15	days for the
MAY			June 16	periods ending
JUNE		July 31	July 31	the 7th, 15th,
JULY			Aug. 15	22nd and the
AUGUST			Sept. 15	last day of a
SEPTEMBER		Oct. 31	Oct. 31	month.
OCTOBER			Nov. 17	
NOVEMBER			Dec. 15	
DECEMBER	Feb. 2	Feb. 2	Feb. 2	

holdings. **If the assigned filing frequency differs from the filing requirements established by statute, it is the employer's responsibility to notify the Missouri Department of Revenue immediately.** The time for filing is as follows:

1) Quarter-monthly — Employers required to withhold $9,000 or more per month for at least two months during the preceding 12 months shall file on a quarter- monthly basis (see Section 12);

2) Monthly — Employers required to withhold $500 per month for at least two months during the preceding 12 months shall file on a monthly basis;

3) Quarterly — Employers not required to file and pay taxes withheld on a monthly basis who withhold at least $20 per quarter during at least one quarter of the preceding four quarters shall file on a quarterly basis;

4) Annually — Employers required to withhold less than $20 during each of the preceding four quarters shall file on an annual basis.

12. Quarter-Monthly Reporting

Any employer who withheld $9,000 or more in each of at least two months during the prior 12 months shall file a report and remit payment to the Director of Revenue on a quarter-monthly basis.

A quarter-monthly period means:

1) The first seven days of a calendar month;

2) The eighth to the fifteenth day of a calendar month;

3) The sixteenth to the twenty-second day of a calendar month;

4) The twenty-third day through the last day of a calendar month.

The employer shall file a Form MO-941P, Employer's Quarter-Monthly Payment of Income Taxes Withheld, at the end of each quarter-monthly period to pay 90 percent of the withholding due for that period. The return and payment must be mailed to the address designated on the mailing labels and the preprinted forms within three banking days following the end of the quarter-monthly period or deposited in a depository designated by the director within four banking days after the end of the quarter-monthly period. Banking days shall not include Saturday, Sunday, or legal holidays. The compensation authorized in Section 143.261, RSMo, may be taken by the employer against the payment required to be made only if such payment is made on a timely basis.

As a quarter-monthly filer you have the option to:

1. Pay 100 percent of the estimated quarter-monthly amount, as determined by the Department of Revenue, within three banking days after the end of each quarter-monthly period (four times a month);

or

2. Pay at least 90 percent of the actual tax due by the due date of that particular quarter-monthly period. If there is not a payroll during a quarter-monthly period, no quarter-monthly payment voucher is necessary.

Any additional tax due at the end of the month must be paid on or before the due date of the tax return (Form MO-941).

Example: An employer has a semi-monthly payroll cycle which falls on January 15 and on January 31. The actual Missouri income tax withholding for the January 15 payroll is $12,000. The employer must remit at least 90 percent of the $12,000 ($10,800) with the 2nd quarter-monthly payment voucher that is due no later than January 21. The actual Missouri income tax withholding for the January 31 payroll is $15,000. The employer must remit at least 90 percent of the $15,000 ($13,500) with the 4th quarter-monthly payment voucher that is due no later than February 2. Because the employer did not have a payroll during the 1st or 3rd quarter-monthly periods, a quarter-monthly payment voucher does not need to be submitted for those two periods.

Example: An employer has only one monthly payroll period and it falls on January 20. The actual Missouri income tax withholding for the January 20 payroll is $30,000. The employer must remit at least 90 percent of the $30,000 ($27,000) with the 3rd quarter-monthly payment voucher that is due no later than January 27. Because the employer did not have a payroll during the 1st, 2nd, or 4th quarter-monthly periods, a quarter-monthly payment voucher does not need to be submitted for those three periods.

Form MO-941 is due by the 15th day of the following month, except for the third month of a quarter, which is due the last day of the following month.

Any employer who has been placed on a quarter-monthly filing frequency who has not had two months in the prior 12 months of $9,000 or more, may request permission from the Missouri Department of Revenue to file and pay on a less frequent basis. An employer must file and pay on a quarter-monthly basis for a minimum of 12 months before requesting a change in filing frequency.

13. Under and Over Reporting of Withholding

A. Underpayments

1. If withholding tax has been under reported in any one period, the employer must file a **Form MO-941U**, Employer's Withholding Tax Underpayment Amended Return. Interest and additions to tax will be imposed on the underpaid portion according to established procedures. However, no penalty for underpayment of any amount required to be paid will be imposed on any employer for failure to comply with the quarter-monthly filing requirements for the first two months the employer is obligated to make quarter-monthly payments.

2. If a quarter-monthly filer underpays, a penalty of 5 percent, in lieu of all other penalties, interest, or additions to tax imposed by the statutes, will be charged on the amount of underpayment. The penalty of 5 percent for

underpayment will not be imposed if one of the following exceptions is met:

a) Payment of at least 90 percent of the actual amount required to be remitted for the period.

Example: Actual tax withheld was $10,000 less timely filing compensation deduction of $150, leaving a liability of $9,850. The payment must be at least $8,865, ($9,850 X 90 percent) to avoid the 5 percent penalty; or

b) The employer's timely remittance for the quarter-monthly period equals or exceeds one-fourth of the average monthly withholding tax liability of the employer for the preceding year. The month of the highest liability and the month of lowest liability are excluded in computing the average. This exception may be used only if the employer has a withholding tax liability for at least six months of the previous calendar year.

Example: The employer had $150,000 withholding in the preceding year for the 12-month period. The highest and lowest months' withholding were a total of $30,000. The average quarter-monthly liability is $3,000 ($150,000 − $30,000 = $120,000. $120,000 ÷ 10 = $12,000. $12,000 X .25 = $3,000). If the employer was in business for at least six months, but less than 12 months, use the actual months' amounts less the highest and lowest and divide by the remaining months to determine the average month.

B. Overpayments

1) If withholding tax has been over reported in any one period, the employer must file an amended Missouri withholding tax return **Form MO-941X** with the Missouri Department of Revenue. A **Form MO-941X,** Employer's Amended Withholding Tax Return, must be filed along with supporting documentation, such as a copy of your payroll ledger or Form W-2s. (A separate Form MO-941X must be filed for each period affected.) **A refund or credit will be issued by the Director of Revenue for any excess remittance over the actual amount due for a period. An employer cannot take a credit for an overpayment until he/she has received an overpayment notice from the Director of Revenue.**

2) Claims for overpayment must be filed within three years from the date the return was filed or two years from the date the tax was paid, whichever period expires later. If no return was filed by the taxpayer, a claim for credit or refund must be filed within two years from the time the tax was paid. No claim for credit or refund will be allowed after the expiration of the period of limitation prescribed in Section 143.801, RSMo.

Forms are furnished in your voucher book or may be obtained by accessing the Missouri Department of Revenue's web site at: **www.dor.state.mo.us/tax/forms/**, writing the Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022, or calling (800) 877-6881 or (573) 751-5337.

14. Employer Compensation

Employers, except the United States, the state of Missouri, and all agencies and political subdivisions of the state of Missouri or the United States Government, may deduct and retain as compensation

COMPENSATION PERCENTAGE	YEAR-TO-DATE TOTAL JANUARY–DECEMBER
2%	0 to $5,000
1%	$5,001 to $10,000
1/2%	In Excess of $10,000

from remittances made to the Director of Revenue on or before the respective due dates for the payment involved, the following percentages of the total amount of tax withheld and paid annually.

This is an annual accumulative total. After employers withhold $10,000, they are entitled to one-half percent compensation for the balance of the year.

The employer is not entitled to compensation if payment is not made on or before the due date. If the compensation deduction is allowable, the deduction must be deducted on each return filed.

15. New Jobs Training Credit

Employers and junior college districts may enter into a cooperative agreement establishing new jobs training projects with the approval of the Missouri Department of Economic Development. The program costs may be met by receipt of new jobs credit from withholding. An employer interested in this program should contact the Missouri Department of Economic Development, Division of Workforce Development, P.O. Box 1087, Jefferson City, MO 65102-1087.

16. Delinquent Returns and Payments — Penalty, Interest, Additions to Tax

1. Interest at the rate of 5 percent for calendar year 2003, (.0001370 daily rate computation) must be included on all payments of tax not filed on a timely basis pursuant to Section 143.731, RSMo. Interest is subject to change on an annual basis pursuant to Section 32.065, RSMo.

2. An employer's failure to file a required return timely, unless due to reasonable cause and not to willful neglect, will result in additions to tax of 5 percent per month or fraction thereof, not to exceed 25 percent per Section 143.741(1), RSMo.

3. Failure to file a timely duplicate Form W-2, Wage and Tax Statement, is subject to a penalty of $2 per statement not to exceed $1,000, unless the failure is due to reasonable cause and not willful neglect per Section 143.741(2), RSMo.

4. A deficiency is subject to additions to tax of 5 percent, if the deficiency is due to negligence or disregard of rules and regulations, or 50 percent if the deficiency is due to fraud per Sections 143.751(1) and (2), RSMo.

5. Failure to pay tax timely will result in additions to tax of 5 percent per Section 143.751(3), RSMo.

6. A person who willfully fails to collect, account, or pay withheld taxes is subject to a penalty equal to the amount not paid per Section 143.751(4), RSMo.

   In addition, any officer, director, statutory trustee, or employee of any corporation who has direct control, supervision, or responsibility for filing returns and making payments of the tax, who fails to file and make payment, may be personally assessed the tax, including interest, additions to tax, and penalties per Section 143.241.2, RSMo.

7. Criminal penalties are also provided in Sections 143.911 to 143.951, RSMo.

8. A Certificate of Tax Lien may be filed for record with the recorder's office. The lien shall be filed on the date an assessment becomes final and shall attach to all real and personal property owned by or acquired by the taxpayer. A Certificate of Tax Lien may also be filed with the clerk of the circuit court and shall have the force and effect of a default judgment pursuant to Section 143.902, RSMo.

17. Failure to Pay Taxes Withheld

Any employer who fails to remit income tax withheld or to file tax returns as required, may be required to deposit the taxes in a special trust account for Missouri (see Section 32.052, RSMo). Penalties are provided for failure to make payment. If the Director of Revenue finds that the collection of taxes required to be deducted and withheld by an employer may be jeopardized by delay, he/she may require the employer to remit the tax or make a return at any time. A lien outstanding with regard to any tax administered by the director shall be a sufficient basis for this action (see Section 143.221.4, RSMo).

A. Personal Liability

Any officer, director, statutory trustee, or employee of any corporation, including administratively dissolved corporations, or foreign corporations that have had their certificate of authority revoked, subject to the provisions of Sections 143.191 to 143.265, RSMo, who has the direct control, supervision, or responsibility for filing returns and making payment of the amount of tax imposed in accordance with Sections 143.191 to 143.265, RSMo, and who fails to file such return with the Director of Revenue, shall be personally assessed for such amounts, including interest, additions to tax, and penalties (see Section 143.241.2, RSMo).

18. Statements for Employees

Two copies of the Form W-2, Wage and Tax Statement, shall be provided to each employee to whom wages were paid and were subject to withholding tax whether or not tax was withheld from such payments. Wages include sickness or injury payments made by an employer under wage continuation plans, whether paid in cash or otherwise.

The Form W-2 supplied by the Internal Revenue Service must be used for this purpose unless the employer uses a substitute form approved in writing by the Missouri Department of Revenue.

If it becomes necessary to correct Form W-2 after it has been issued to an employee, two corrected Form W-2s should be issued to the employee and a copy mailed to the department. The new copies must be clearly marked **"Corrected by Employer."**

In case a Form W-2 is lost or destroyed, a substitute copy must be issued to the employee and must be clearly marked **"Reissued by Employer."**

Form W-2, Wage and Tax Statement, and/or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., must be provided to the employee **on or before January 31** of the following calendar year for which the Form W-2 and/or Form 1099-R applies. File Form 1099-R for each person to whom you have made any designated distribution from profit-sharing or retirement plans, IRAs, annuities, pensions, etc., whether or not you withheld Federal or Missouri income tax.

19. Final or Annual Report of Income Tax Withheld

A. Annual Report

On or before March 1, each employer must file copies of all withholding statements, Form W-2 or Form 1099-R, Copy 1, for the year, along with Form MO W-3, Transmittal of Wage and Tax Statements. These copies must also be accompanied by a list, preferably an

adding machine tape or a computer printout, of the total amount of the income tax withheld as shown on all "Copy 1s" of Form W-2/Form 1099-R.

Send Form W-2(s) and/or Form 1099-R(s) and Form MO W-3 to the **Missouri Department of Revenue, P.O. Box 3330, Jefferson City, MO 65105-3330** in convenient size packages. Each package must be identified with the name and account number of the employer, and the packages must be consecutively numbered.

Do not include the fourth quarter or 12th month return with the Form W-2(s) and/or Form 1099-R(s) and Form MO W-3. The last annual remittance must be sent separately with Form MO-941.

Any employee copies of Form W-2(s) and/or Form 1099-R(s) and Form MO W-3 that were returned to the employer as undeliverable must be kept by the employer for at least four years.

B. Magnetic Media Reporting

Employers with 250 or more Form W-2s must file on magnetic media. The Department of Revenue's magnetic media reporting format conforms with the Magnetic Media Reporting and Electronic Filing (MMREF) format used by the Social Security Administration. The necessary fields included in the MMREF format specifications are listed on page 12.

Employers with fewer than 250 W-2s can either file by magnetic media or by submitting paper Form W-2s to the Division of Taxation and Collection, P.O. Box 3330, Jefferson City, MO 65105-3330.

Please file Form MO W-3, Transmittal of Wage and Tax Statements, with your Form W-2(s) or your magnetic media reporting.

If you already included the Codes RE and RS records on your Social Security Administration tape or diskette, you may send a duplicate copy to the Missouri Department of Revenue. Otherwise you must add the Codes RE and RS records. The additional data specifications for magnetic media reporting required by the state of Missouri are listed on page 12. If you have any questions regarding the reporting of your Form W-2s, please call (573) 751-5752.

C. Final Report

Form MO-941F, Employer's Withholding Tax Final Report, must be filed if the employer's business closes, is sold, ceases to pay wages, or has a change in ownership type.

20. Closing a Withholding Account

An employer must notify the Missouri Department of Revenue to close its withholding tax account. The Missouri Department of Revenue will not automatically close the account because it stops making payments and filing returns. An employer should close its withholding account if any of the following occur:

- It permanently stops doing business;
- It permanently stops having employees; or
- It has a major change in business, such as forming a partnership or joining others to form a corporation.

To close the account, use Form MO-941F, Employer's Withholding Tax Final Report, **AND** write "FINAL PAYROLL" on the last Form MO-941 to be filed. Failure to notify the Missouri Department of Revenue to close the account will cause estimated billings to be issued. If a non-filer notice is received, the employer must report and remit the actual amount withheld to the Missouri Department of Revenue.

21. Records to be Kept by Employers

The following records must be retained for all employees:

1) Name, address, social security number, and period of employment;
2) Amounts and dates of all wage payments subject to Missouri income tax withholding;
3) Employee's state income tax withholding allowance certificate;
4) Employer's state income tax withholding registration number;
5) Record of quarter-monthly, monthly, quarterly, and annual returns filed including dates and amounts of payments;
6) Records that would assist the Missouri Department of Revenue in auditing the employer's records.

All records should be kept for at least three years after the date the taxes to which they relate become due, or the date the taxes are paid, whichever is later.

In addition to the records listed above, all records of the allocation of working days in the state of Missouri must be retained for all nonresident employees.

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m., Monday, Tuesday, Thursday, and Friday and 8:45 a.m. to 4:30 p.m. Wednesday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau
3102 Blattner Dr., Suite 102
Business Tax: (573) 290-5850
Income Tax: (573) 290-5363

Columbia
1500 Vandiver Dr., Room 113
Business Tax: (573) 884-3814
Income Tax: (573) 884-6851

Jefferson City
3237 W. Truman Blvd., Suite 100
Business Tax: (573) 751-7191
Income Tax: (573) 522-1578

Joplin
1110 E. Seventh St., Suite 400
Business Tax: (417) 629-3070
Income Tax: (417) 629-3473

Kansas City
615 East 13th St., Room 127
Business Tax: (816) 889-2944
Income Tax: (816) 889-2920

Springfield
149 Park Central Square,
 Room 313
Business Tax: (417) 895-6474
Income Tax: (417) 895-6445

St. Louis
3256 Laclede Station Rd.,
 Suite 101
Business Tax: (314) 877-0177
Income Tax: (314) 877-0178

St. Joseph
525 Jules, Room 314
Business Tax: (816) 387-2230
Income Tax: (816) 387-2642

Other Important Phone Numbers

Form Ordering   **(800) 877-6881**
Form Order Questions   (573) 751-5337
Electronic Filing Information   (573) 751-3930

Missouri Refund Inquiry Line   **(800) 411-8254**
Forms-by-Fax   (573) 751-4800

To download forms from our web site, visit: www.dor.state.mo.us/tax
Suggestions for Tax System Improvements please e-mail: taxsuggest@mail.dor.state.mo.us

MISSOURI DEPT. OF REVENUE **EMPLOYER'S RETURN OF INCOME TAXES WITHHELD**	FORM **MO-941** (REV. 11-2002)	FILING FREQUENCY		
		DUE ON OR BEFORE		
MO TAX I.D. NUMBER		TAX PERIOD		
FEIN		**PIN**		

MO 860-1895 (11-2002)

I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare it is a true, accurate, and complete return.

AUTHORIZED SIGNATURE	DATE

MAIL REMITTANCE AND RETURN TO: Missouri Department of Revenue, P.O. Box 999, Jefferson City, Missouri 65108-0999.

1. Withholding This Period . . . . $. 0 0
2. Compensation Deduction . . . . $. 0 0
3. Previous Overpay/ Payments . . . . $. 0 0
4. Balance Due. If zero due, **STOP,** file by calling (888) 948-4653. Enter your PIN when prompted . . $. 0 0
5. Additions to Tax *(see Instructions)* . . . . $. 0 0
6. Interest *(see Instructions)* . . . . $. 0 0
7. Total Amount Due *(U.S. funds only)* . . . . $. 0 0

DOR USE ONLY

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* .

INSTRUCTIONS FOR COMPLETING FORM MO-941 — TAX COMPUTATION

Use the correct return.

1. Enter the amount of employer withholding tax for the period on Line 1.
2. Enter the compensation deduction for timely payment made on Line 2. (Compensation should be taken on the amount entered on Line 1.)
3. Enter previous overpayments/credits on Line 3.
4. Compute balance due. Subtract Lines 2 and 3 from Line 1 and enter the difference on Line 4.
5. Compute additions to tax, if applicable, and enter on Line 5.
   A. For failure to pay withholding tax by the due date — subtract Line 3 from Line 1 and multiply the result by 5%; or
   B. For failure to file your return by the due date — subtract Line 3 from Line 1 and multiply the result by 5% for each month late, not to exceed 25%.
6. Compute interest, if applicable, and enter on Line 6. Divide the annual interest rate by 365 to obtain the daily interest rate. Then subtract Line 3 from Line 1 and multiply the result by the daily interest rate for each day late.

   This year's interest rate is 5 percent.

7. Compute total amount due. Add Lines 4, 5, and 6 and enter on Line 7.

Mail your remittance and return to: Missouri Department of Revenue, P.O. Box 999, Jefferson City, MO 65108-0999 payable to Missouri Director of Revenue and include your Missouri Tax I.D. Number in the lower left area of your check (U.S. funds only).

NOTE: An amended return, Form MO-941X, must be filed if the amount of tax withheld for a particular period is **less** than the original employer withholding tax reported for that period. An amended return, Form MO-941U, must be filed if the amount of tax withheld for a particular period is **more** than the original withholding tax reported for that period. Use a separate Form MO-941X or MO-941U, for each period to be amended.

ROUND ALL CENTS TO THE NEAREST WHOLE DOLLAR. You must round the amounts that you withhold from your employees to the nearest whole dollar. For cents .01 through .49, round down to the previous whole dollar amount (round $32.49 down to $32.00). For cents .50 through .99, round up to the next whole dollar amount (round $32.50 up to $33.00). For your convenience, the zeros have already been placed in the cent columns on the returns.

PLEASE NOTE THE FOLLOWING GUIDELINES FOR COMPLETING RETURNS

You determine how accurately your information is transferred to our tax system. There is no intermediate step between your hand-printed characters and the creation of computer usable data (other than the optical reading). Clear and distinct characters, when written according to the guidelines below, will ensure accuracy.

- **DO NOT USE RED INK OR TYPEWRITER PRINT ON THESE VOUCHERS.**
- **PLEASE USE A MEDIUM TIP BLACK OR BLUE BALLPOINT PEN.**

- **PRINT FIRMLY!!!** Dark characters are essential.
- The size of the character you write should not be less than 2/3 the height of the box. The character should fill the box, but leave a small margin between the character and the border.
- Enter a zero or the appropriate number where applicable; otherwise, leave blank.
- **DO NOT** write **N/A** or **NONE** or draw a line in any box or space where a number or digit should go.
- **DO NOT** use commas or decimals.

1 2 3 4 5 6 7 8 9 0

TO ENSURE YOUR RETURN WILL BE PROPERLY PROCESSED

- **Remove all tear away jackets from checks.**
- **Do not send check stubs with checks.**
- Do not staple check to withholding tax returns.

- Do not bend or fold your withholding tax return and/or check.
- Include your Missouri I.D. Number (MITS) on all remittances.

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Magnetic Tape Specifications:
Annual W-2 Copy B Information

CODE RE — Employer Record

Location	Field	Length	Specification
1–2	Record Identifier	2	Constant "RE"
3–6	Tax Year	4	Enter the tax year for this report
8–16	FEIN	9	Enter the FEIN entered on Form MO-941
40–96	Employer Name	57	Enter employer's name. Left justify and fill with blanks.
97–118	Street Address	22	Enter the employer's street address. Left justify and fill with blanks.
141–162	City	22	Enter the employer's city. Left justify and fill with blanks.
163–164	State Abbreviation	2	Enter the employer's state by standard postal abbreviation. (Missouri = MO)
165–169	Zip Code	5	Enter the employer's five-digit zip code.
170–173	Zip Code Extension	4	Enter the employer's four-digit extension of the zip code. If not applicable, fill with blanks.

CODE RS — State Record (Employee Information)

Location	Field	Length	Specification
1–2	Record Identifier	2	Constant "RS"
3–4	State Code	2	Enter the appropriate numeric postal code. Missouri = 29
10–18	Social Security Number	9	Enter the employee's social security number. If unknown, enter all zeroes. Omit hyphens and spaces.
19–33	Employee First Name	15	Enter the employee's first name. Left justify and fill with blanks.
34–48	Employee Middle Name or Initial	15	Enter the employee's middle name or initial. Left justify and fill with blanks.
49–68	Employee Last Name	20	Enter the employee's last name. Left justify and fill with blanks.
248–267	State Employer Account Number	20	Enter the eight-digit Missouri Employer Withholding Tax Number. Left justify and fill with blanks.
276–286	State Taxable Wages	11	Enter state taxable wages in dollars and cents. Do not enter a decimal point. Right justify and fill with zeroes.
287–297	State Incomes Tax Withheld	11	Enter state income tax withheld in dollars and cents. Do not enter a decimal point. Right justify and fill with zeroes.

CHECKLIST FOR FILING FORM W-2S

✔ Form W-2s must be provided to the employee on or before January 31.

✔ If you have less than 250 Form W-2s, you may send copies or use the magnetic media tape or diskette filing options.

✔ If you have 250 or more Form W-2s, you must file Form W-2s by magnetic media tape or diskette.

✔ You must enclose Form MO W-3 with your Form W-2s or your magnetic media tape or diskette.

✔ Mail Form MO W-3 and Form W-2s or your magnetic media tape or diskette to the Missouri Department of Revenue, P.O. Box 3330, Jefferson City, Missouri 65105-3330 **on or before March 1, 2004.**

EMPLOYER WITHHOLDING TAX
FREQUENTLY ASKED QUESTIONS

Q. *What is the timely compensation deduction?*

A. Employers who are not government agencies or political subdivisions may receive a deduction if their Form MO-941, Employer's Return of Income Taxes Withheld, is timely filed and timely paid. The timely compensation **begins at 2 percent and is reduced to 1 percent once the employer's year-to-date withholding reaches $5,000.** The amount of compensation deduction is **reduced to one-half percent once the year-to-date withholding reaches $10,000.**

For example, if my employer withholding tax is $4,000 for the month of January, I will receive a 2 percent timely compensation. If my February withholding tax is $4,000, (my year-to-date withholding tax would be $8,000), I will receive a 2 percent compensation deduction for $1,000 and a 1 percent compensation deduction for the remaining $3,000 of the February withholding tax.

Q. *How do I file an amended withholding tax return?*

A. If you have overpaid your withholding tax, file a Form MO-941X. If you underpaid your withholding tax, file a Form MO-941U.

Q. *How can I take a credit if I have an overpayment?*

A. When you receive an overpayment notice you can take the credit on your next return. If you have a delinquency, the Missouri Department of Revenue will automatically apply your overpayment to the balance due.

Q. *When do I need to send copies of my Form W-2(s) to the department?*

A. You must send your 2003 Form W-2(s) to the department with Form MO W-3 no later than March 1, 2004. You may send copies of Form W-2(s) to the department if you have less than 250 Form W-2s. If you have 250 or more Form W-2s, see page 12 for magnetic media tape and diskette specifications.

MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

MO W-4
(REV. 11-2002)

This certificate is for income tax withholding and child support enforcement purposes only. **PLEASE TYPE OR PRINT.**

FULL NAME	SOCIAL SECURITY NUMBER	FILING STATUS
		☐ SINGLE ☐ MARRIED ☐ HEAD OF HOUSEHOLD

HOME ADDRESS (NUMBER AND STREET OR RURAL ROUTE)	CITY OR TOWN, STATE AND ZIP CODE

1. **ALLOWANCE FOR YOURSELF**: Enter 1 for yourself if your filing status is single **OR** married. Enter 4 for yourself if your filing status is Head of Household. **1**

2. **ALLOWANCE FOR YOUR SPOUSE**: Does your spouse work? ☐ Yes ☐ No
If YES, enter 0. If NO, enter 1 for your spouse **2**

3. **ALLOWANCE FOR DEPENDENTS**: Enter the number of dependents you will claim on your tax return. Do not claim yourself or your spouse or dependents that your spouse has already claimed on his or her Form MO W-4. . . . . **3**

4. **ADDITIONAL ALLOWANCES:** You may claim additional allowances if you itemize your deductions or have other state tax deductions or credits that lower your tax. Enter the number of additional allowances you would like to claim. **4**

5. **TOTAL NUMBER OF ALLOWANCES YOU ARE CLAIMING:** Add Lines 1 through 4 and enter total here. **5**

6. **ADDITIONAL WITHHOLDING**: If you expect to have a balance due (as a result of interest income, dividends, income from a part-time job, etc.) on your tax return, you may request your employer to withhold an additional amount of tax from each pay period. To calculate the amount needed, divide the amount of the expected balance due by the number of pay periods in a year. Enter the additional amount to be withheld each pay period here. . . . . **6** $

7. **EXEMPT STATUS:** If you had a right to a refund of **ALL** of your Missouri income tax withheld last year because you had **NO** tax liability and this year you expect a refund of **ALL** Missouri income tax withheld because you expect to have **NO** tax liability, write "EXEMPT" on Line 7. . . . . **7**

EMPLOYEE'S SIGNATURE	DATE

EMPLOYER'S NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER

EMPLOYER'S ADDRESS	MISSOURI TAX IDENTIFICATION NUMBER

NOTICE TO EMPLOYER: Within 20 days of hiring a new employee, send a copy of Form MO W-4 to the:
Missouri Department of Revenue, P.O. Box 3340, Jefferson City, MO 65105-3340 or fax to (573) 522-1721.

—EMPLOYEE INFORMATION—
YOU DO NOT PAY MISSOURI INCOME TAX ON ALL OF THE INCOME YOU EARN!
Visit www.dor.state.mo.us to try our online withholding calculator.

Deductions and exemptions reduce the amount of your taxable income. Form MO W-4 is completed so you can have as much "take-home pay" as possible without an income tax liability due to the state of Missouri when you file your taxes. You are not taxed on at least $6,850 if your filing status is single; $12,150 if your filing status is married filing combined; or $10,500 if your filing status is head of household. The following amounts of your annual adjusted gross income will not be taxed by the state of Missouri when you file your individual income tax return.

Single	Married Filing Combined	Head of Household
$2,100 — personal exemption	$ 4,200 — personal exemption	$ 3,500 — personal exemption
$4,750 — standard deduction	$ 7,950 — standard deduction	$ 7,000 — standard deduction
$6,850 — Total	$12,150 — Combined Total (For both spouses)	$10,500 — Total
+ $1,200 for each dependent	**+** $1,200 for each dependent	**+** $1,200 for each dependent
+ up to $5,000 for federal tax	**+** up to $10,000 for federal tax	**+** up to $5,000 for federal tax

Items to Remember:

• If your filing status is married filing combined and your spouse works, do not claim an exemption on Form MO W-4 for your spouse.

• If you and your spouse have dependents, please be sure only one of you claims the dependents on your Form MO W-4. If both spouses claim the dependents as an allowance on Form MO W-4, it may cause you to owe additional Missouri income tax when you file your return.

• If you have more than one employer, you should claim a smaller number or no allowances on each Form MO W-4 filed with employers other than your principal employer so the amount withheld will be closer to your amount of total tax.

2003 MISSOURI WITHHOLDING TAX FORMULA

STEP 1—USING ANNUAL AMOUNTS

(Refer to Federal Publication 15 for questions concerning gross taxable income or federal withholding tax.)

1. GROSS INCOME — Determine the employee's total wages for the payroll period. Multiply this amount by the number of payroll periods you have in a year. The result is the employee's annual wage. (Multiply by: 260 if you pay daily, 52 if you pay weekly, 26 if you pay bi-weekly, 24 if you pay semi-monthly, or 12 if you pay monthly.)

   Note: If the employee has supplemental or overtime pay, see the withholding procedures outlined below.

2. STANDARD DEDUCTION — Annual amount is: $4,750 if employee is single, $3,975 if employee is married and spouse works, $7,950 if employee is married and spouse does not work (this is determined by the check box on Form MO W-4, Line 2, and is not a separate filing status), $7,000 if employee's filing status is Head of Household.

3. MO W-4 ALLOWANCES — Annual amount is: $1,200 for the first allowance and $1,200 for each additional allowance if employee is **single or married**, $3,500 for the first allowance and $1,200 for the **fifth** allowance and each additional allowance thereafter if the employee's filing status is **Head of Household**. (Do not figure a deduction for the second, third, or fourth allowances if the filing status is Head of Household. These allowances are to be used only in conjunction with the withholding tax tables and **not** with the withholding tax formula.)

4. FEDERAL WITHHOLDING — Determine the amount of the employee's total federal income tax withheld for the payroll period. Multiply this amount by the number of payroll periods you have in a year. The result is the employee's annual federal income tax withheld. **An individual's federal income tax deduction is limited to $5,000 ($10,000 if a combined return).** These limitations should be applied on an aggregate basis.

(Multiply by: 260 if you pay daily, 52 if you pay weekly, 26 if you pay bi-weekly, 24 if you pay semi-monthly, or 12 if you pay monthly.)

Note: The maximum federal income tax deduction for a married filer, spouse not working, is $10,000. If the spouse is working, the maximum limit should be calculated using $5,000.

Determine if the spouse is working by the check boxes on Form MO W-4, Line 2.

5. MISSOURI TAXABLE INCOME — Subtract the total annual amounts of numbers 2, 3, and 4 from the total annual gross income of number 1. The result is the employee's Missouri taxable income.

STEP 2

1. MISSOURI WITHHOLDING TAX — Multiply the employee's Missouri taxable income by the applicable annual payroll period rate. Begin at the lowest rate and accumulate the total withholding amount for each rate. The result is the employee's annual Missouri withholding tax.

2. MISSOURI WITHHOLDING TAX PER PAYROLL PERIOD — Divide the employee's annual Missouri withholding amount by: 260 if you pay daily, 52 if you pay weekly, 26 if you pay bi-weekly, 24 if you pay semi-monthly, 12 if you pay monthly. The result is the employee's Missouri withholding tax per pay period.

ROUNDING ON MISSOURI WITHHOLDING RE-PORTS. **You must round the amounts that you withhold from your employees to the nearest whole dollar.**

Visit **www.dor.state.mo.us/tax** to access our online withholding tax calculator.

Supplemental Pay Withholding

If the employee has supplemental or overtime pay, and the payment is included with normal wages, apply the withholding formula to the total payment as if it was a regular payroll wage payment.

If the employee has supplemental or overtime pay and the overtime wages are paid separately from regular wages, you may withhold based upon one of the following two methods.

• Withhold a flat percentage rate of 6 percent of the supplemental wages; or

• Add the supplemental wages to the regular wages paid for the payroll period and apply the withholding formula to the total amount as if it was a regular payroll wage payment. Then subtract the tax already withheld from the regular wage payment and withhold the remaining tax from the supplemental payment.

INCOME TAX WITHHOLDING PERCENTAGE TAX

Rates	Daily Payroll Period	Weekly Payroll Period	Bi-Weekly Payroll Period
1.5%	$ 0.00 to $ 4.00	$ 0.00 to $20.00	$ 0.00 to $38.50
2.0%	4.01 to 8.00	20.01 to 40.00	38.51 to 77.00
2.5%	8.01 to 12.00	40.01 to 60.00	77.01 to 115.50
3.0%	12.01 to 16.00	60.01 to 80.00	115.51 to 154.00
3.5%	16.01 to 20.00	80.01 to 100.00	154.01 to 192.50
4.0%	20.01 to 24.00	100.01 to 120.00	192.51 to 231.00
4.5%	24.01 to 28.00	120.01 to 140.00	231.01 to 269.50
5.0%	28.01 to 32.00	140.01 to 160.00	269.51 to 308.00
5.5%	32.01 to 36.00	160.01 to 180.00	308.01 to 346.50
6.0%	36.01 and over	180.01 and over	346.51 and over

Semi-Monthly Payroll Period	Monthly Payroll Period	Annual Payroll Period
$ 0.00 to $42.00	$ 0.00 to $84.00	$ 0.00 to $1,000.00
42.01 to 84.00	84.01 to 168.00	1,000.01 to 2,000.00
84.01 to 126.00	168.01 to 252.00	2,000.01 to 3,000.00
126.01 to 168.00	252.01 to 336.00	3,000.01 to 4,000.00
168.01 to 210.00	336.01 to 420.00	4,000.01 to 5,000.00
210.01 to 252.00	420.01 to 504.00	5,000.01 to 6,000.00
252.01 to 294.00	504.01 to 588.00	6,000.01 to 7,000.00
294.01 to 336.00	588.01 to 672.00	7,000.01 to 8,000.00
336.01 to 378.00	672.01 to 756.00	8,000.01 to 9,000.00
378.01 and over	756.01 and over	9,000.01 and over

Note: By agreement between the employee and the employer, the employee may designate additional withholding per pay period if he/she expects to owe more than the amount withheld. Additional amount of withholding may be claimed on Line 6, of Form MO W-4 (Employer's Withholding Allowance Certificate).

Missouri Withholding Formula Example

Employee is married claiming two allowances (spouse works)

Annual Gross Income	$30,000.00	
Annual Standard Deduction	− 3,975.00	(annual standard) ($7,950 ÷ 2 = $3,975)
Annual MO W-4 Allowances	− 2,400.00	($1,200 x 2)
Federal Income Tax Withheld	− 2,017.50	
Missouri Taxable Income	$21,607.50	

Income Tax Withholding Percentage Table (Annual Payroll Period)

$ 1,000.00 x 1.5% = $ 15.00 $21,607.50
1,000.00 x 2.0 = 20.00   − 9,000.00
1,000.00 x 2.5 = 25.00 $12,607.50 EXCESS
1,000.00 x 3.0 = 30.00   x 6%
1,000.00 x 3.5 = 35.00 $ 756.45
1,000.00 x 4.0 = 40.00
1,000.00 x 4.5 = 45.00 $ 756.45
1,000.00 x 5.0 = 50.00   + 315.00
1,000.00 x 5.5 = 55.00 $ 1,071.45 Annual

$9,000.00 $ 315.00   Missouri Withholding

$1,071.45 ÷ 12 = $ 89.00 Monthly Missouri Withholding
(Rounded to the nearest whole dollar.)

Tips

• Make employees aware of their option to change or update their Form W-4.

• If employees have overtime pay, use the appropriate formula for supplemental pay withholding.

• If the employee is married, but spouse does not work, apply the full standard deduction and the total amount of federal tax using the $10,000 maximum limit.

• Do not use the second, third, or fourth allowances in the withholding tax formula if the employee's filing status is head of household.

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is DAILY . . . .

DAILY

And the Wages Are — At Least	But Less Than	... And the number of withholding allowances claimed is —																
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
0	50																	
50	52	1																
52	53	1																
53	54	1																
54	55	1	1															
55	56	1	1															
56	58	1	1															
58	59	1	1	1														
59	60	1	1	1														
60	61	2	1	1														
61	62	2	1	1	1													
62	64	2	1	1	1													
64	65	2	2	1	1													
65	66	2	2	1	1	1												
66	67	2	2	1	1	1												
67	68	2	2	2	1	1												
68	70	2	2	2	1	1	1											
70	71	2	2	2	1	1	1											
71	72	2	2	2	2	1	1											
72	73	2	2	2	2	1	1											
73	74	2	2	2	2	1	1	1										
74	76	3	2	2	2	2	1	1										
76	77	3	2	2	2	2	1	1										
77	78	3	2	2	2	2	1	1	1									
78	79	3	2	2	2	2	2	1	1									
79	80	3	2	2	2	2	2	1	1									
80	82	3	2	2	2	2	2	1	1									
82	83	3	2	2	2	2	2	2	1	1								
83	84	3	2	2	2	2	2	2	1	1								
84	85	3	3	2	2	2	2	2	1	1								
85	86	3	3	2	2	2	2	2	2	1	1							
86	88	3	3	3	2	2	2	2	2	1	1							
88	89	3	3	3	2	2	2	2	2	1	1							
89	90	3	3	3	2	2	2	2	2	1	1							
90	91	3	3	3	3	3	2	2	2	2	1							
91	92	3	3	3	3	2	2	2	2	2	1	1						
92	94	3	3	3	3	2	2	2	2	2	1	1						
94	95	3	3	3	3	3	2	2	2	2	1	1						
95	96	3	3	3	3	3	2	2	2	2	2	1						
96	97	3	3	3	3	3	2	2	2	2	2	1	1					

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MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is DAILY . . . .

… And the number of withholding allowances claimed is —

And the Wages Are — At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
97	98	3	3	3	3	3	3	2	2	2	2	2	1					
98	100	3	3	3	3	3	3	2	2	2	2	2	1					
100	101	4	3	3	3	3	3	2	2	2	2	2	1	1				
101	102	4	3	3	3	3	3	3	2	2	2	2	1	1				
102	103	4	3	3	3	3	3	3	2	2	2	2	1	1				
103	104	4	4	3	3	3	3	3	2	2	2	2	1	1				
104	106	4	4	3	3	3	3	3	3	2	2	2	2	1	1			
106	107	4	4	3	3	3	3	3	3	2	2	2	2	1	1			
107	108	4	4	4	3	3	3	3	3	2	2	2	2	1	1			
108	109	4	4	4	3	3	3	3	3	3	2	2	2	1	1			
109	110	4	4	4	3	3	3	3	3	3	2	2	2	2	1	1		
110	112	4	4	4	4	3	3	3	3	3	2	2	2	2	1	1		
112	113	4	4	4	4	3	3	3	3	3	3	2	2	2	1	1		
113	114	5	4	4	4	3	3	3	3	3	3	2	2	2	2	1		
114	115	5	4	4	4	4	3	3	3	3	3	2	2	2	2	1	1	
115	116	4	4	4	4	4	3	3	3	3	3	2	2	2	2	1	1	
116	118	4	4	4	4	4	4	3	3	3	3	3	2	2	2	1	1	
118	119	5	4	4	4	4	4	3	3	3	3	3	2	2	2	2	1	1
119	120	5	4	4	4	4	4	3	3	3	3	3	2	2	2	2	1	1
120	121	5	4	5	4	4	4	3	3	3	3	3	2	2	2	2	1	1
121	122	5	5	5	4	4	4	4	3	3	3	3	3	2	2	2	1	1
122	124	5	5	5	4	4	4	4	3	4	3	3	3	2	2	2	2	1
124	125	5	5	5	5	4	4	4	4	4	3	3	3	3	2	2	2	1
125	126	5	5	5	5	4	4	4	4	4	4	3	3	3	2	2	2	1
126	127	5	5	5	5	4	4	4	4	4	4	3	3	3	2	2	2	1
127	128	5	5	5	5	4	4	4	4	4	4	3	3	3	2	2	2	2
128	130	5	5	5	5	4	4	4	4	4	4	3	3	3	3	2	2	2
130	131	5	5	5	5	5	4	4	4	4	4	3	3	3	3	2	2	2
131	132	5	5	5	5	5	4	4	4	4	4	3	3	3	3	2	2	2
132	133	5	5	5	5	5	4	4	4	4	4	3	3	3	3	2	2	2
133	134	5	5	5	5	5	4	4	4	4	4	3	3	3	3	2	2	2
134	136	5	5	5	5	5	4	4	4	4	4	3	3	3	3	3	2	2
136	137	6	5	5	5	5	4	4	4	4	4	4	3	3	3	3	2	2
137	138	6	5	5	5	5	5	4	4	4	4	4	3	3	3	3	2	2
138	139	6	5	5	5	5	5	4	4	4	4	4	3	3	3	3	2	2
139	140	6	5	5	5	5	5	4	4	4	4	4	4	3	3	3	3	2
140	142	6	5	5	5	5	5	5	4	4	4	4	4	3	3	3	3	2
142	143	6	5	5	5	5	5	5	4	4	4	4	4	3	3	3	3	2
143	144	6	6	5	5	5	5	5	4	4	4	4	4	4	3	3	3	2
144	145	6	6	5	5	5	5	5	5	4	4	4	4	4	3	3	3	3

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MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is DAILY . . . .

... And the Wages Are —		Daily																
		... And the number of withholding allowances claimed is —																
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
145	146	6	6	5	5	5	5	5	5	4	4	4	4	4	3	3	3	3
146	148	6	6	6	5	5	5	5	5	4	4	4	4	4	4	3	3	3
148	149	6	6	6	5	5	5	5	5	5	4	4	4	4	4	3	3	3
149	150	6	6	6	6	5	5	5	5	5	4	4	4	4	4	3	3	3
150	151	6	6	6	6	5	5	5	5	5	4	4	4	4	4	3	3	3
151	152	6	6	6	6	5	5	5	5	5	5	4	4	4	4	4	3	3
152	154	6	6	6	6	6	5	5	5	5	5	4	4	4	4	4	3	3
154	155	6	6	6	6	6	5	5	5	5	5	4	4	4	4	4	3	3
155	156	6	6	6	6	6	5	5	5	5	5	5	4	4	4	4	3	3
156	157	6	6	6	6	6	6	5	5	5	5	5	4	4	4	4	4	3
157	158	6	6	6	6	6	6	5	5	5	5	5	4	4	4	4	4	3
158	160	7	6	6	6	6	6	5	5	5	5	5	5	4	4	4	4	3
160	161	7	6	6	6	6	6	6	5	5	5	5	5	4	4	4	4	3
161	162	7	6	6	6	6	6	6	5	5	5	5	5	4	4	4	4	4
162	163	7	7	6	6	6	6	6	5	5	5	5	5	5	4	4	4	4
163	164	7	7	6	6	6	6	6	6	5	5	5	5	5	4	4	4	4
164	166	7	7	6	6	6	6	6	6	6	6	5	5	5	4	4	4	4
166	167	7	7	7	6	6	6	6	6	6	6	5	5	5	5	4	4	4
167	168	7	7	7	6	6	6	6	6	6	6	5	5	5	5	4	4	4
168	169	7	7	7	6	6	6	6	6	6	6	5	5	5	5	4	4	4
169	170	7	7	7	7	6	6	6	6	6	6	5	5	5	5	5	4	4
170	172	7	7	7	7	6	6	6	6	6	6	5	5	5	5	5	4	4
172	173	8	7	7	7	7	6	6	6	6	6	5	5	5	5	5	4	4
173	174	8	7	7	7	7	6	6	6	6	6	5	5	5	5	5	4	4
174	175	8	7	7	7	7	6	6	6	6	6	5	5	5	5	5	4	4
175	176	8	7	7	7	7	6	6	6	6	6	6	5	5	5	5	5	4
176	178	8	7	7	7	7	7	6	6	6	6	6	5	5	5	5	5	4
178	179	8	7	7	7	7	7	6	6	6	6	6	6	5	5	5	5	5
179	180	8	7	7	7	7	7	6	6	6	6	6	6	5	5	5	5	5
180	181	8	7	7	7	7	7	7	6	6	6	6	6	5	5	5	5	5
181	182	8	8	7	7	7	7	7	6	6	6	6	6	6	5	5	5	5
182	AND OVER	8	8	7	7	7	7	7	6	6	6	6	6	6	5	5	5	5

182 AND OVER — 6 PERCENT OF THE EXCESS OVER 182 PLUS

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MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is WEEKLY . . .

WEEKLY

. . . And the number of withholding allowances claimed is —

THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —

And the Wages Are —		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
At Least	But Less Than																	
0	102																	
102	108	1																
108	114	1																
114	120	1																
120	126	1	1															
126	132	1	1	1														
132	138	1	1	1														
138	144	1	1	1														
144	150	1	1	1														
150	156	2	1	1														
156	162	2	1	1	1													
162	168	2	1	1	1													
168	174	2	2	1	1													
174	180	2	2	1	1													
180	186	2	2	1	2													
186	192	3	2	2	1	1												
192	198	3	2	2	1	1												
198	204	3	2	2	1	1												
204	210	3	3	2	1	1												
210	216	3	3	2	2	1												
216	222	4	3	2	2	1	1											
222	228	4	3	2	2	1	1											
228	234	4	3	2	2	2	1											
234	240	4	4	3	2	2	1											
240	246	5	4	3	3	2	1	1										
246	252	5	4	3	3	2	1	1										
252	258	5	4	3	3	3	2	1										
258	264	5	5	4	3	3	2	1										
264	270	6	5	4	3	3	2	1	1									
270	276	6	5	4	4	3	2	1	1									
276	282	6	6	5	4	3	2	2	1	1								
282	288	7	6	5	4	4	3	2	1	1								
288	294	7	6	5	4	4	3	2	1	1								
294	300	7	6	6	5	4	3	2	1	1								
300	306	8	7	6	5	4	3	2	2	1								
306	312	8	7	6	5	4	4	3	2	1	1							
312	318	8	7	6	6	5	4	3	2	1	1							
318	324	9	8	7	6	5	4	3	2	1	1							
324	330	9	8	7	6	5	4	3	2	2	1							
330	336	9	8	7	6	6	5	4	3	2	1	1						

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MISSOURI INCOME TAX WITHHOLDING TABLES
If the payroll is WEEKLY . . .

And the Wages Are —		Weekly . . . And the number of withholding allowances claimed is —																
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
336	342	9	9	8	7	6	5	4	3	2	1	1						
342	348	10	9	8	7	6	5	4	3	2	1	1						
348	354	10	9	8	7	6	6	4	3	2	2	1						
354	360	10	9	9	8	7	6	5	4	3	2	1	1					
360	366	11	10	9	8	7	6	5	4	3	2	1	1					
366	372	11	10	9	8	7	6	5	4	3	2	1	1					
372	378	11	10	9	9	8	7	6	5	3	2	2	1					
378	384	12	11	10	9	8	7	6	5	4	3	2	1	1				
384	390	12	11	10	9	8	7	6	5	4	3	2	1	1				
390	396	12	11	10	9	9	8	7	5	4	3	2	2	1				
396	402	12	12	11	10	9	8	7	6	5	3	3	2	1				
402	408	13	12	11	10	9	8	7	6	5	4	3	2	1	1			
408	414	13	12	11	10	9	9	8	6	5	4	3	2	1	1			
414	420	13	12	12	11	10	9	8	7	6	4	3	2	2	1			
420	426	14	13	12	11	10	9	8	7	6	5	4	3	2	1	1		
426	432	14	13	12	11	10	9	9	8	6	5	4	3	2	1	1		
432	438	14	13	13	12	11	10	9	8	7	5	4	3	2	1	1		
438	444	15	14	13	12	11	10	9	8	7	6	4	3	3	2	1		
444	450	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	1	
450	456	15	14	13	13	12	11	10	9	8	6	5	4	3	2	1	1	
456	462	16	15	14	13	12	11	10	9	8	7	5	4	3	2	1	1	
462	468	16	15	14	13	12	11	10	9	8	7	6	4	3	2	2	1	
468	474	16	15	14	13	13	12	11	10	9	7	6	5	4	3	2	1	1
474	480	16	16	15	14	13	12	11	10	9	8	6	5	4	3	2	1	1
480	486	17	16	15	14	13	12	11	10	9	8	7	5	4	3	2	1	1
486	492	17	16	15	14	13	13	12	11	10	8	7	6	4	3	2	2	1
492	498	17	16	16	15	14	13	12	11	10	9	7	6	5	4	3	2	1
498	504	18	17	16	15	14	13	12	11	10	9	8	6	5	4	3	2	1
504	510	18	17	16	15	14	13	13	12	11	9	8	7	5	4	3	2	1
510	516	18	17	16	16	15	14	13	12	11	10	8	7	6	4	3	2	2
516	522	19	18	17	16	15	14	13	12	11	10	9	7	6	5	4	3	2
522	528	19	18	17	16	15	14	13	13	12	11	9	8	6	5	4	3	2
528	534	19	18	17	16	16	15	14	13	12	11	10	8	7	5	4	3	2
534	540	20	19	18	17	16	15	14	13	12	11	10	9	7	6	5	3	2
540	546	20	19	18	17	16	15	14	13	13	12	10	9	7	6	5	4	3
546	552	20	19	18	17	17	16	15	14	13	12	11	9	8	6	5	4	3
552	558	20	20	19	18	17	16	15	14	13	12	11	10	8	7	5	4	3
558	564	21	20	19	18	17	16	15	14	13	13	11	10	9	7	6	5	3
564	570	21	20	19	18	17	17	16	15	14	13	12	10	9	8	6	5	4
570	576	21	20	20	19	18	17	16	15	14	13	12	11	9	8	7	5	4

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MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is WEEKLY . . .

...And the number of withholding allowances claimed is —

...And the Wages Are —		Weekly																
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
576	582	22	21	20	19	18	17	16	15	14	13	12	11	10	8	7	6	4
582	588	22	21	20	19	18	17	17	16	15	14	13	11	10	9	7	6	5
588	594	22	21	20	20	19	18	17	16	15	14	13	12	10	9	8	6	5
594	600	23	22	21	20	19	18	17	16	15	14	13	12	11	9	8	7	5
600	606	23	22	21	20	19	18	17	17	16	15	14	12	11	10	8	7	6
606	612	23	22	21	20	20	19	18	17	16	15	14	13	11	10	9	7	6
612	618	24	23	22	21	20	19	18	17	16	15	14	13	12	10	9	8	6
618	624	24	23	22	21	20	19	18	17	17	16	15	14	12	11	9	8	7
624	630	24	23	22	21	20	20	19	18	17	16	15	14	13	11	10	8	7
630	636	24	24	23	22	21	20	19	18	17	16	15	14	13	11	10	9	7
636	642	25	24	23	22	21	20	19	18	17	17	16	15	13	12	10	9	8
642	648	25	24	23	22	21	20	20	19	18	17	16	15	14	12	11	9	8
648	654	25	24	24	23	22	21	20	19	18	17	16	15	14	13	11	10	8
654	660	26	25	24	23	22	21	20	19	18	17	17	16	14	13	12	10	9
660	666	26	25	24	23	22	21	20	20	19	18	17	16	15	13	12	11	9
666	672	26	25	24	24	23	22	21	20	19	18	17	16	15	14	12	11	9
672	678	27	26	25	24	23	22	21	20	19	18	17	17	15	14	13	11	10
678	684	27	26	25	24	23	22	21	21	20	19	18	17	16	14	13	12	10
684	690	27	26	25	24	24	23	22	21	20	19	18	17	16	15	13	12	11
690	696	27	27	26	25	24	23	22	21	20	19	18	17	16	15	14	12	11
696	702	28	27	26	25	24	23	22	21	21	20	19	18	17	15	14	13	11
702	708	28	27	26	25	24	24	23	22	21	20	19	18	17	16	14	13	12
708	714	28	27	27	26	25	24	23	22	21	20	19	18	17	16	15	13	12
714	720	29	28	27	26	25	24	23	22	21	21	20	19	18	17	15	14	12
720	726	29	28	27	26	25	24	24	23	22	21	20	19	18	17	16	14	13
726	732	29	28	27	27	26	25	24	23	22	21	20	19	18	17	16	14	13
732	738	30	29	28	27	26	25	24	23	22	21	21	20	19	18	16	15	13
738	744	30	29	28	27	26	25	24	24	23	22	21	20	19	18	17	15	14
744	750	30	29	28	28	27	26	25	24	23	22	21	20	19	18	17	16	14
750	756	31	30	29	28	27	26	25	24	23	22	21	21	20	19	17	16	15
756	762	31	30	29	28	27	26	25	24	24	23	22	21	20	19	18	16	15
762	768	31	30	29	28	28	27	26	25	24	23	22	21	20	19	18	17	15
768	774	31	31	30	29	28	27	26	25	24	23	22	21	21	20	18	17	16
774	780	32	31	30	29	28	27	26	25	24	24	23	22	21	20	19	17	16
780	786	32	31	30	29	28	28	27	26	25	24	23	22	21	20	19	18	16
786	792	32	31	31	30	29	28	27	26	25	24	23	22	21	21	19	18	17
792	AND OVER	32	31	31	30	29	28	27	26	25	24	23	22	21	21	19	18	17
		6 PERCENT OF THE EXCESS OVER 792 PLUS																

RC/W02N

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is BI-WEEKLY . . .

BI-WEEKLY

Bi-Weekly		. . . And the number of withholding allowances claimed is —																
And the Wages Are —		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
At Least	But Less Than	THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
0	174																	
174	186	1																
186	198	1																
198	210	1																
210	222	1																
222	234	1	1															
234	246	2	1															
246	258	2	1															
258	270	2	1															
270	282	2	2	1														
282	294	3	2	1														
294	306	3	2	1														
306	318	3	2	1	1													
318	330	4	3	2	1													
330	342	4	3	2	1													
342	354	4	3	2	1	1												
354	366	5	4	3	1	1												
366	378	5	4	3	2	1												
378	390	5	4	3	2	1												
390	402	6	5	4	2	1												
402	414	6	5	4	3	2	1											
414	426	7	5	4	3	2	1											
426	438	7	6	5	3	2	1											
438	450	8	6	5	4	2	1											
450	462	8	7	5	4	3	2	1										
462	474	9	7	6	5	3	2	1										
474	486	9	8	6	5	4	2	1										
486	498	10	8	7	5	4	3	1										
498	510	10	9	7	6	4	3	2	1									
510	522	11	9	8	6	5	3	2	1									
522	534	11	10	8	7	5	4	2	1									
534	546	12	10	9	7	6	4	3	1									
546	558	12	11	9	8	6	4	3	2	1								
558	570	13	11	10	8	7	5	3	2	1								
570	582	14	12	10	9	7	5	4	2	1								
582	594	14	12	11	9	8	6	4	3	1	1							
594	606	15	13	11	10	8	6	5	3	2	1							
606	618	15	14	12	10	9	7	5	3	2	1							
618	630	16	14	12	11	9	7	5	4	2	1							
630	642	17	15	13	11	10	8	6	4	3	1	1						

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MISSOURI INCOME TAX WITHHOLDING TABLES
If the payroll is BI-WEEKLY . . .

Bi-Weekly . . . And the number of withholding allowances claimed is —

At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
642	654	17	16	14	12	10	9	6	5	3	2	1						
654	666	18	16	14	12	11	9	7	5	3	2	1						
666	678	19	17	15	13	11	10	7	6	4	2	1						
678	690	19	17	16	14	12	10	8	6	4	3	2	1					
690	702	20	18	16	14	12	11	9	7	5	3	2	1					
702	714	20	19	17	15	13	11	9	7	5	3	2	1					
714	726	21	19	17	16	14	12	10	8	6	4	2	1					
726	738	22	20	18	16	14	13	10	8	6	4	3	2	1				
738	750	22	20	19	17	15	13	11	9	7	5	3	2	1				
750	762	23	21	19	17	16	14	12	9	7	5	4	2	1				
762	774	23	22	20	18	16	14	12	10	8	6	4	2	1	1			
774	786	24	22	20	19	17	15	13	11	8	6	4	3	2	1			
786	798	25	23	21	19	17	16	14	11	9	7	5	3	2	1			
798	810	25	23	22	20	18	16	14	12	9	7	5	4	2	1			
810	822	26	24	22	20	19	17	15	13	10	8	6	4	3	1			
822	834	27	25	23	21	19	17	16	13	11	8	6	4	3	2			
834	846	27	25	23	22	20	18	16	14	11	9	7	5	3	2	1		
846	858	28	26	24	22	20	19	17	15	12	10	7	5	4	2	1		
858	870	28	27	25	23	21	19	17	15	13	10	8	6	4	3	1		
870	882	29	27	25	23	22	20	18	16	13	11	8	6	4	3	2	1	
882	894	30	28	26	24	22	20	19	17	14	11	9	7	5	3	2	1	
894	906	30	28	27	25	23	21	19	17	15	12	10	7	5	4	2	1	
906	918	31	29	27	25	24	22	20	18	16	13	10	8	6	4	3	1	1
918	930	31	30	28	26	24	22	20	19	16	14	11	8	6	5	3	2	1
930	942	32	30	28	27	25	23	21	19	17	14	12	9	7	5	3	2	1
942	954	33	31	29	27	25	24	22	20	18	15	12	10	7	5	4	2	1
954	966	33	31	30	28	26	24	22	21	18	16	13	10	8	6	4	3	1
966	978	34	32	30	28	27	25	23	21	19	16	14	11	9	6	5	3	2
978	990	34	33	31	29	27	25	24	22	20	17	14	12	9	7	5	3	2
990	1002	35	33	31	30	28	26	24	22	21	18	15	12	10	8	6	4	2
1002	1014	36	34	32	30	28	27	25	23	21	19	16	13	10	8	6	4	3
1014	1026	36	34	33	31	29	27	25	24	22	19	17	14	11	9	7	5	3
1026	1038	37	35	33	31	30	28	26	24	22	20	17	14	12	9	7	5	3
1038	1050	38	36	34	32	30	28	27	25	23	21	18	15	12	10	8	6	4
1050	1062	38	36	34	33	31	29	27	25	24	21	19	16	13	11	8	6	4
1062	1074	39	37	35	33	31	30	28	26	24	22	19	17	14	11	9	7	5
1074	1086	39	38	36	34	32	30	28	27	25	23	20	17	15	12	9	7	5
1086	1098	40	38	36	35	33	31	29	27	25	24	21	18	15	13	10	8	6
1098	1110	41	39	37	35	33	31	30	28	26	24	22	19	16	13	11	8	6
1110	1122	41	39	38	36	34	32	30	28	27	25	22	20	17	14	11	9	7

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MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is BI-WEEKLY . . .

And the Wages Are — At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
1122	1134	42	40	38	36	35	33	31	29	27	25	23	20	17	15	12	9	7
1134	1146	42	41	39	37	35	33	32	30	28	26	24	21	18	15	13	10	8
1146	1158	43	41	39	38	36	34	32	30	28	27	24	22	19	16	13	11	8
1158	1170	44	42	40	38	36	35	33	31	29	27	25	22	20	17	14	11	9
1170	1182	44	42	41	39	37	35	33	32	30	28	26	23	20	18	15	12	10
1182	1194	45	43	41	39	38	36	34	32	30	29	27	24	21	18	16	13	10
1194	1206	45	44	42	40	38	36	35	33	31	29	27	25	22	19	16	13	11
1206	1218	46	44	42	41	39	37	35	33	32	30	28	25	23	20	17	14	11
1218	1230	47	45	43	41	39	38	36	34	32	30	29	26	23	20	18	15	12
1230	1242	47	45	44	42	40	38	36	35	33	31	29	27	24	21	18	16	13
1242	1254	48	46	44	42	41	39	37	35	33	32	30	27	25	22	19	16	14
1254	1266	49	47	45	43	41	39	38	36	34	32	30	28	25	23	20	17	14
1266	1278	49	47	46	44	42	40	38	36	35	33	31	29	26	23	21	18	15
1278	1290	50	48	46	44	42	41	39	37	35	33	32	30	27	24	21	19	16
1290	1302	50	49	47	45	43	41	39	38	36	34	32	30	28	25	22	19	16
1302	1314	51	49	47	46	44	42	40	38	36	35	33	31	28	26	23	20	17
1314	1326	52	50	48	46	44	43	41	39	37	35	33	32	29	26	23	21	18
1326	1338	52	50	49	47	45	43	41	39	38	36	34	32	30	27	24	21	19
1338	1350	53	51	49	47	46	44	42	40	38	36	35	33	30	28	25	22	19
1350	1362	53	52	50	48	46	44	43	41	39	37	35	33	31	28	26	23	20
1362	1374	54	52	50	49	47	45	43	41	40	38	36	34	32	29	26	24	21
1374	1386	55	53	51	49	47	46	44	42	40	38	36	35	33	30	27	24	22
1386	1398	55	53	52	50	48	46	44	43	41	39	37	35	33	31	28	25	22
1398	1410	56	54	52	50	49	47	45	43	41	40	38	36	34	31	28	26	23
1410	1422	56	55	53	51	49	47	46	44	42	40	38	36	35	32	29	26	24
1422	1434	57	55	53	52	50	48	46	44	43	41	39	37	35	33	30	27	24
1434	1446	58	56	54	52	50	49	47	45	43	41	40	38	36	33	31	28	25
1446	1458	58	57	55	53	51	49	47	46	44	42	40	38	37	34	31	29	26
1458	1470	59	57	55	53	52	50	48	46	44	43	41	39	37	35	32	29	27
1470	1482	60	58	56	54	52	50	49	47	45	43	41	40	38	36	33	30	27
1482	1494	60	58	57	55	53	51	49	47	46	44	42	40	38	36	34	31	28
1494	1506	61	59	57	55	54	52	50	48	46	44	43	41	39	37	34	31	29
1506	1518	61	60	58	56	54	52	50	49	47	45	43	41	40	38	35	32	29
1518	1530	62	60	58	57	55	53	51	49	47	46	44	42	40	38	36	33	30
1530	1542	63	61	59	57	55	54	52	50	48	47	44	43	41	39	36	34	31
1542	1554	63	61	60	58	56	54	52	50	49	47	45	43	41	40	37	34	32
1554 AND OVER		63	60	58	56	54	52	50	49	47	45	43	41	40	37	34	32	

6 PERCENT OF THE EXCESS OVER 1,554 PLUS

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MISSOURI INCOME TAX WITHHOLDING TABLES
If the payroll is SEMI-MONTHLY . . .

SEMI-MONTHLY

. . . And the Wages Are —		. . . And the number of withholding allowances claimed is —																
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
0	186	1																
186	199	1																
199	212	1																
212	225	1																
225	238	1																
238	251	1	1															
251	264	2	1															
264	277	2	1															
277	290	2	1															
290	303	2	2	1														
303	316	3	2	1														
316	329	3	2	1														
329	342	3	2	2	1													
342	355	4	3	2	1													
355	368	4	3	2	1													
368	381	5	3	2	1													
381	394	5	4	3	2	1												
394	407	5	4	3	2	1												
407	420	6	5	3	2	1												
420	433	6	5	4	3	1												
433	446	7	5	4	3	2	1											
446	459	7	6	5	3	2	1											
459	472	8	6	5	4	2	1											
472	485	8	7	5	4	3	1											
485	498	9	7	6	5	3	2	1										
498	511	9	8	6	5	3	2	1										
511	524	10	8	7	5	4	2	1										
524	537	10	9	7	6	4	3	1	1									
537	550	11	9	8	6	5	3	2	1									
550	563	11	10	8	7	5	3	2	1									
563	576	12	10	9	7	6	4	2	1									
576	589	13	11	9	8	6	4	3	1	1								
589	602	13	12	10	8	7	5	3	2	1								
602	615	14	12	10	9	7	5	3	2	1								
615	628	15	13	11	9	8	6	4	2	1								
628	641	15	13	12	10	8	6	4	3	1	1							
641	654	16	14	12	10	9	7	5	3	2	1							
654	667	17	15	13	11	9	7	5	4	2	1							
667	680	17	15	13	12	10	8	6	4	2	1							
680	693	18	16	14	12	10	9	6	4	3	2	1						

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MISSOURI INCOME TAX WITHHOLDING TABLES
If the payroll is SEMI-MONTHLY . . .

Semi-Monthly — . . . And the number of withholding allowances claimed is —

At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
693	706	19	17	15	13	11	9	7	5	3	2	1						
706	719	19	17	15	13	12	10	7	5	4	2	1						
719	732	20	18	16	14	12	10	8	6	4	3	1						
732	745	21	19	17	15	13	11	9	6	5	3	2	1					
745	758	21	19	17	15	13	12	9	7	5	3	2	1					
758	771	22	20	18	16	14	12	10	8	5	4	2	1					
771	784	23	21	19	17	15	13	11	8	6	4	3	1					
784	797	23	21	19	17	15	13	11	9	6	5	3	2	1				
797	810	24	22	20	18	16	14	12	9	7	5	3	2	1				
810	823	25	23	21	19	17	15	13	10	8	6	4	2	1				
823	836	25	23	21	19	17	15	13	11	8	6	4	3	1				
836	849	26	24	22	20	18	16	14	11	9	7	5	3	2	1			
849	862	27	25	23	21	19	17	15	12	9	7	5	3	2	1			
862	875	27	25	23	21	19	17	15	13	10	8	6	4	2	1			
875	888	28	26	24	22	20	18	16	14	11	8	6	4	3	1			
888	901	29	27	25	23	21	19	17	14	11	9	7	5	3	2	1		
901	914	29	27	25	23	21	19	17	15	12	10	7	5	3	2	1		
914	927	30	28	26	24	22	20	18	16	13	10	8	6	4	2	1		
927	940	31	29	27	25	23	21	19	17	14	11	8	6	4	3	1		
940	953	31	29	27	25	23	21	19	17	14	12	9	7	5	3	2	1	
953	966	32	30	28	26	24	22	20	18	15	12	10	7	5	4	2	1	
966	979	33	31	29	27	25	23	21	19	16	13	10	8	6	4	2	1	
979	992	33	31	29	27	25	23	21	19	17	14	11	8	6	4	3	2	1
992	1005	34	32	30	28	26	24	22	20	18	15	12	9	7	5	3	2	1
1005	1018	35	33	31	29	27	25	23	21	18	15	12	10	7	5	4	2	1
1018	1031	35	33	31	29	27	25	23	21	19	16	13	10	8	6	4	2	1
1031	1044	36	34	32	30	28	26	24	22	20	17	14	11	9	6	4	3	2
1044	1057	37	35	33	31	29	27	25	23	21	18	15	12	9	7	5	3	2
1057	1070	37	35	33	31	29	27	25	23	21	18	15	12	10	7	5	4	2
1070	1083	38	36	34	32	30	28	26	24	22	19	16	13	10	8	6	4	3
1083	1096	39	37	35	33	31	29	27	25	23	20	17	14	11	9	6	5	3
1096	1109	39	37	35	33	31	29	27	25	23	21	18	15	12	9	7	5	3
1109	1122	40	38	36	34	32	30	28	26	24	22	19	16	13	10	8	5	4
1122	1135	41	39	37	35	33	31	29	27	25	22	19	16	13	11	8	6	4
1135	1148	41	39	37	35	33	31	29	27	25	23	20	17	14	11	9	7	5
1148	1161	42	40	38	36	34	32	30	28	26	24	21	18	15	12	9	7	5
1161	1174	43	41	39	37	35	33	31	29	27	25	22	19	16	13	10	8	6
1174	1187	43	41	39	37	35	33	31	29	27	25	22	19	16	13	11	8	6
1187	1200	44	42	40	38	36	34	32	30	28	26	23	20	17	14	11	9	7
1200	1213	44	43	41	39	37	35	33	31	29	27	24	21	18	15	12	9	7

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MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is SEMI-MONTHLY . . .

Semi-Monthly . . . And the number of withholding allowances claimed is —

And the Wages Are — At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
1213	1226	45	43	41	39	37	35	33	31	29	27	25	22	19	16	13	10	8
1226	1239	46	44	42	40	38	36	34	32	30	28	26	23	20	17	14	11	8
1239	1252	46	45	43	41	39	37	35	33	31	29	26	23	20	17	14	11	9
1252	1265	47	45	43	41	39	37	35	33	31	29	27	24	21	18	15	12	10
1265	1278	48	46	44	42	40	38	36	34	32	30	28	25	22	19	16	13	10
1278	1291	48	47	45	43	41	39	37	35	33	31	29	26	23	20	17	14	11
1291	1304	49	47	45	43	41	39	37	35	33	31	29	26	23	20	17	14	12
1304	1317	50	48	46	44	42	40	38	36	34	32	30	27	24	21	18	15	12
1317	1330	50	48	47	45	43	41	39	37	35	33	31	28	25	22	19	16	13
1330	1343	51	49	47	45	43	41	39	37	35	33	31	29	26	23	20	17	14
1343	1356	52	50	48	46	44	42	40	38	36	34	32	30	27	24	21	18	15
1356	1369	52	50	49	47	45	43	41	39	37	35	33	30	27	24	21	18	15
1369	1382	53	51	49	47	45	43	41	39	37	35	33	31	28	25	22	19	16
1382	1395	54	52	50	48	46	44	42	40	38	36	34	32	29	26	23	20	17
1395	1408	54	52	51	49	47	45	43	41	39	37	35	33	30	27	24	21	18
1408	1421	55	53	51	49	47	45	43	41	39	37	35	33	30	27	24	21	18
1421	1434	56	54	52	50	48	46	44	42	40	38	36	34	31	28	25	22	19
1434	1447	56	54	52	51	49	47	45	43	41	39	37	35	32	29	26	23	20
1447	1460	57	55	53	51	49	47	45	43	41	39	37	35	33	30	27	24	21
1460	1473	58	56	54	52	50	48	46	44	42	40	38	36	34	31	28	25	22
1473	1486	58	56	54	53	51	49	47	45	43	41	39	37	34	31	28	25	22
1486	1499	59	57	55	53	51	49	47	45	43	41	39	37	35	32	29	26	23
1499	1512	60	58	56	54	52	50	48	46	44	42	40	38	36	33	30	27	24
1512	1525	60	58	56	55	53	51	49	47	45	43	41	39	37	34	31	28	25
1525	1538	61	59	57	55	53	51	49	47	45	43	41	39	37	35	32	29	26
1538	1551	62	60	58	56	54	52	50	48	46	44	42	40	38	35	32	29	26
1551	1564	62	60	58	56	55	53	51	49	47	45	43	41	39	36	33	30	27
1564	1577	63	61	59	57	55	53	51	49	47	45	43	41	39	37	34	31	28
1577	1590	64	62	60	58	56	54	52	50	48	46	44	42	40	38	35	32	29
1590	1603	64	62	60	58	57	55	53	51	49	47	45	43	41	38	35	32	29
1603	1616	65	63	61	59	57	55	53	51	49	47	45	43	41	39	36	33	30
1616	1629	66	64	62	60	58	56	54	52	50	48	46	44	42	40	37	34	31
1629	1642	66	64	62	60	58	57	55	53	51	49	47	45	43	41	38	35	32
1642	1655	67	65	63	61	59	57	55	53	51	49	47	45	43	41	39	36	33
1655	1668	68	66	64	62	60	58	56	54	52	50	48	46	44	42	39	36	33
1668	1681	68	66	64	62	60	59	57	55	53	51	49	47	45	43	40	37	34
1681	AND OVER	68	66	64	62	60	59	57	55	53	51	49	47	45	43	40	37	34
		6 PERCENT OF THE EXCESS OVER 1,681 PLUS																

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MISSOURI INCOME TAX WITHHOLDING TABLES
If the payroll is MONTHLY . . .

MONTHLY

. . . And the Wages Are — At Least	But Less Than	\. . . And the number of withholding allowances claimed is — / THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —															
		0	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**	**16**
0	333																	
333	368	1																
368	394	1																
394	420	1																
420	446	2																
446	472	2	1															
472	498	3	1															
498	524	3	2															
524	550	4	2	1														
550	576	4	3	1														
576	602	5	3	1														
602	628	6	4	2														
628	654	6	4	2	1													
654	680	7	5	3	1													
680	706	8	6	4	1													
706	732	8	6	4	2	1												
732	758	9	7	5	2	1												
758	784	10	8	6	3	1												
784	810	11	8	6	4	2												
810	836	12	9	7	4	2												
836	862	12	10	8	5	3	1											
862	888	13	11	8	6	3	1											
888	914	14	12	9	7	4	2											
914	940	15	12	10	7	4	2											
940	966	16	13	11	8	5	3	1										
966	992	17	14	12	9	6	3	1										
992	1018	18	15	12	10	7	4	2										
1018	1044	19	16	13	11	7	5	2										
1044	1070	20	17	14	12	8	5	3										
1070	1096	22	18	15	12	9	6	3										
1096	1122	23	19	16	13	10	7	4	2	1								
1122	1148	24	21	17	14	11	8	5	2	1								
1148	1174	25	22	18	15	12	8	5	3	1								
1174	1200	26	23	19	16	13	9	6	3	1								
1200	1226	28	24	21	17	14	10	7	4	2								
1226	1252	29	25	22	18	15	11	8	5	2	1							
1252	1278	30	27	23	19	16	12	9	5	3	1							
1278	1304	32	28	24	21	17	13	10	6	4	1							
1304	1330	33	29	25	22	18	14	10	7	4	2							
1330	1356	34	30	27	23	20	16	11	8	5	2	1						

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MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is MONTHLY . . .

. . . And the number of withholding allowances claimed is —

At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
1356	1382	36	32	28	24	21	17	12	9	6	3	1						
1382	1408	37	33	29	25	22	18	14	10	6	4	1						
1408	1434	38	34	31	27	23	19	15	11	7	4	2						
1434	1460	40	36	32	28	24	21	16	12	8	5	3	1					
1460	1486	41	37	33	29	25	22	17	13	9	6	3	1					
1486	1512	42	38	35	31	27	23	18	14	10	6	4	2					
1512	1538	44	40	36	32	28	24	20	15	11	7	4	2					
1538	1564	45	41	37	33	29	25	21	16	12	8	5	3	1				
1564	1590	46	42	38	35	31	27	22	17	13	9	6	3	1				
1590	1616	48	44	40	36	32	28	24	18	14	10	7	4	2				
1616	1642	49	45	41	37	33	29	25	20	15	11	7	4	2	1			
1642	1668	50	46	42	39	35	31	27	21	16	12	8	5	3	1			
1668	1694	52	48	44	40	36	32	28	22	17	13	9	6	3	1			
1694	1720	53	49	45	41	37	33	29	24	19	14	10	7	4	2			
1720	1746	54	50	46	42	39	35	31	25	20	15	11	7	5	2			
1746	1772	56	52	48	44	40	36	32	27	21	16	12	8	5	3			
1772	1798	57	53	49	45	41	37	33	28	23	18	13	9	6	3	1		
1798	1824	58	54	50	46	43	39	35	30	24	19	14	10	7	4	1		
1824	1850	60	56	52	48	44	40	36	31	26	20	15	11	8	5	2	1	
1850	1876	61	57	53	49	45	41	37	33	27	21	17	12	9	5	3	1	
1876	1902	62	58	54	50	47	43	39	35	29	23	18	13	9	6	3	1	
1902	1928	64	60	56	52	48	44	40	36	30	24	19	14	10	7	4	2	
1928	1954	65	61	57	53	49	45	41	37	32	26	20	16	11	8	5	2	1
1954	1980	66	62	58	54	50	47	43	39	33	27	22	17	12	9	5	3	1
1980	2006	68	64	60	56	52	48	44	40	35	29	23	18	13	10	6	4	1
2006	2032	69	65	61	57	53	49	45	41	36	30	25	19	15	10	7	4	2
2032	2058	70	66	62	58	54	51	47	43	38	32	26	21	16	12	8	5	2
2058	2084	72	68	64	60	56	52	48	44	39	33	27	22	17	13	9	6	3
2084	2110	73	69	65	61	57	53	49	45	41	35	29	23	18	14	10	6	4
2110	2136	74	70	66	62	58	55	51	47	43	37	31	25	19	15	11	7	4
2136	2162	76	72	68	64	60	56	52	48	44	38	32	26	21	16	12	8	5
2162	2188	77	73	69	65	61	57	53	49	45	40	34	28	22	17	13	9	6
2188	2214	78	74	70	66	62	58	55	51	47	41	35	29	24	18	14	10	7
2214	2240	80	76	72	68	64	60	56	52	48	43	37	31	25	20	15	11	7
2240	2266	81	77	73	69	65	61	57	53	49	44	38	32	26	21	16	12	8
2266	2292	82	78	74	70	66	62	59	55	51	46	40	34	28	22	17	13	9
2292	2318	83	80	76	72	68	64	60	56	52	48	42	36	30	24	19	14	10
2318	2344	85	81	77	73	69	65	61	57	53	49	43	37	31	25	20	15	11
2344	2370	86	82	78	74	70	66	63	59	55	51	45	39	33	27	21	16	12
2370	2396	87	84	80	76	72	68	64	60	56	52	46	40	34	28	23	17	13

RC/W02N

If the payroll is MONTHLY . . .

... And the number of withholding allowances claimed is —

...And the Wages Are — At Least	But Less Than	Monthly 0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
2396	2422	89	85	81	77	73	69	65	61	57	53	48	42	36	30	24	19	14
2422	2448	90	86	82	78	74	70	66	63	59	55	49	43	37	31	25	20	15
2448	2474	91	88	84	80	76	72	68	64	60	56	51	45	39	33	27	21	16
2474	2500	93	89	85	81	77	73	69	65	61	57	52	46	40	34	28	23	18
2500	2526	94	90	86	82	78	74	70	67	63	59	54	48	42	36	30	24	19
2526	2552	95	91	88	84	80	76	72	68	64	60	56	50	44	38	32	26	20
2552	2578	97	93	89	85	81	77	73	69	65	61	57	51	45	39	33	27	22
2578	2604	98	94	90	86	82	78	74	71	67	63	59	53	47	41	35	29	23
2604	2630	99	95	92	88	84	80	76	72	68	64	60	54	48	42	36	30	24
2630	2656	101	97	93	89	85	81	77	73	69	65	61	56	50	44	38	32	26
2656	2682	102	98	94	90	86	82	78	74	71	67	63	57	51	45	39	33	27
2682	2708	103	99	95	92	88	84	80	76	72	68	64	59	53	47	41	35	29
2708	2734	105	101	97	93	89	85	81	77	73	69	65	60	54	48	42	36	30
2734	2760	106	102	98	94	90	86	82	78	75	71	67	62	56	50	44	38	32
2760	2786	107	103	99	96	92	88	84	80	76	72	68	64	58	52	46	40	34
2786	2812	109	105	101	97	93	89	85	81	77	73	69	65	59	53	47	41	35
2812	2838	110	106	102	98	94	90	86	82	79	75	71	67	61	55	49	43	37
2838	2864	111	107	103	100	96	92	88	84	80	76	72	68	62	56	50	44	38
2864	2890	113	109	105	101	97	93	89	85	81	77	73	69	64	58	52	46	40
2890	2916	114	110	106	102	98	94	90	86	82	79	75	71	65	59	53	47	41
2916	2942	115	111	107	103	100	96	92	88	84	80	76	72	67	61	55	49	43
2942	2968	117	113	109	105	101	97	93	89	85	81	77	73	69	63	57	51	45
2968	2994	118	114	110	106	102	98	94	90	86	83	79	75	70	64	58	52	46
2994	3020	119	115	111	107	104	100	96	92	88	84	80	76	72	66	60	54	48
3020	3046	121	117	113	109	105	101	97	93	89	85	81	77	73	67	61	55	49
3046	3072	122	118	114	110	106	102	98	94	90	86	83	79	75	69	63	57	51
3072	3098	123	119	115	111	108	104	100	96	92	88	84	80	76	70	64	58	52
3098	3124	125	121	117	113	109	105	101	97	93	89	85	81	77	72	66	60	54
3124	3150	126	122	118	114	110	106	102	98	94	90	87	83	79	73	67	61	55
3150	3176	127	123	119	115	111	108	104	100	96	92	88	84	80	75	69	63	57
3176	3202	129	125	121	117	113	109	105	101	97	93	89	85	81	77	71	65	59
3202	3228	130	126	122	118	114	110	106	102	98	94	91	87	83	78	72	66	60
3228	3254	131	127	123	119	115	112	108	104	100	96	92	88	84	80	74	68	62
3254	3280	133	129	125	121	117	113	109	105	101	97	93	89	85	81	75	69	63
3280	3306	134	130	126	122	118	114	110	106	102	98	94	91	87	83	77	71	65
3306	3332	135	131	127	123	119	116	112	108	104	100	96	92	88	84	78	72	66
3332	AND OVER	135	131	127	123	119	116	112	108	104	100	96	92	88	84	78	72	66
		6 PERCENT OF THE EXCESS OVER 3,332 PLUS																

RC/W02N

SEAL OF DEPARTM...
UNITED WE STAN...
SALUS ...PULI...
MDC...
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MISS...

DOR-4282 (1-2001)